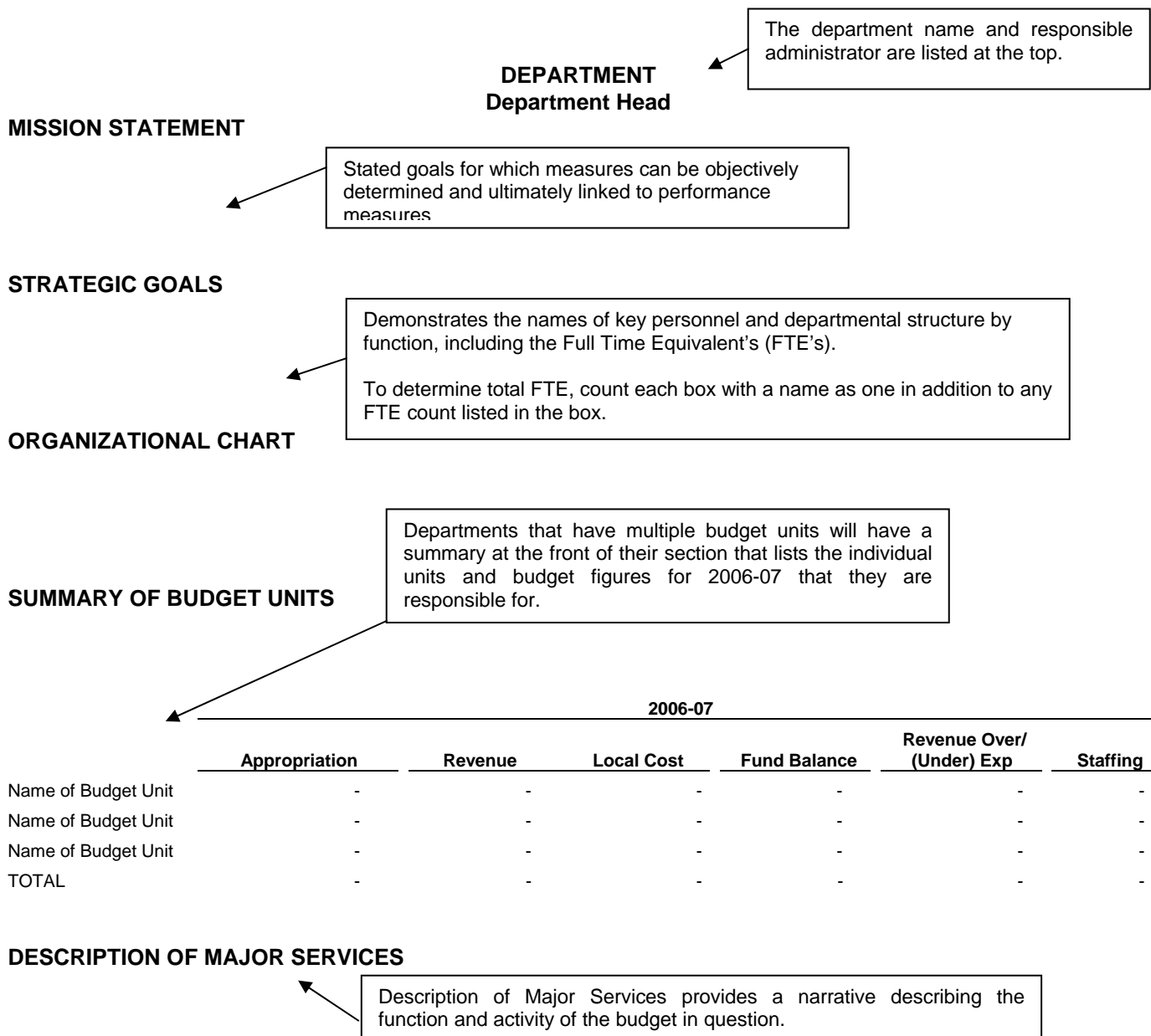
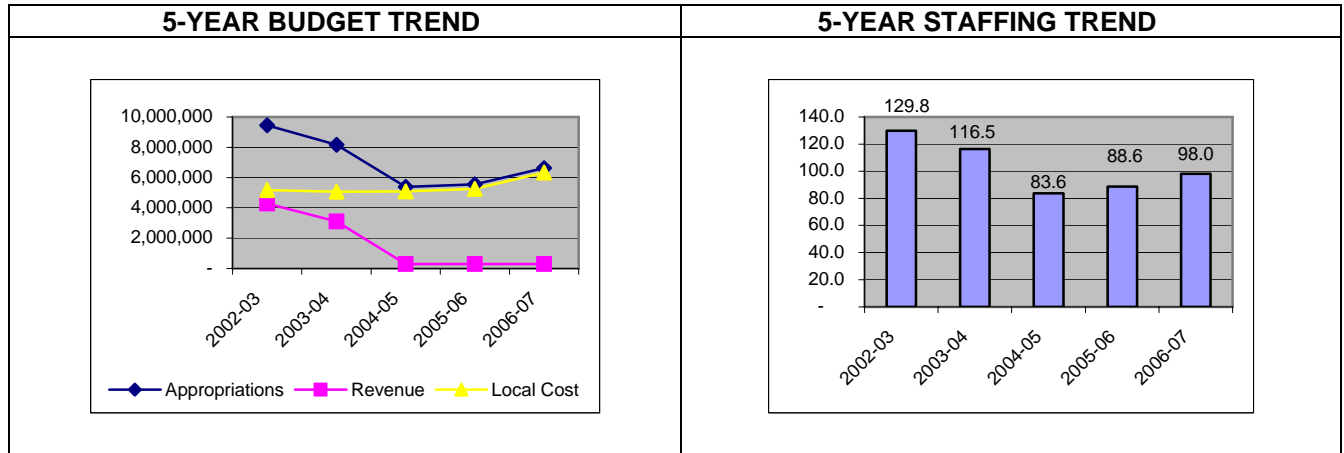


## **BUDGET BOOK FORMAT**

Budget units presented in this book are displayed at a fund/department level. Although some departments incorporate additional organizational levels when developing their budgets, the fund/department level of presentation was selected to provide consistency between all budget units. A sample of the departmental budget format is included in this appendix.



## BUDGET HISTORY



These graphs display a visual picture of the department's trends for the current year and prior four years in budgeted local cost or fund balance or revenue over/(under), where applicable, and budgeted staffing.

## PERFORMANCE HISTORY

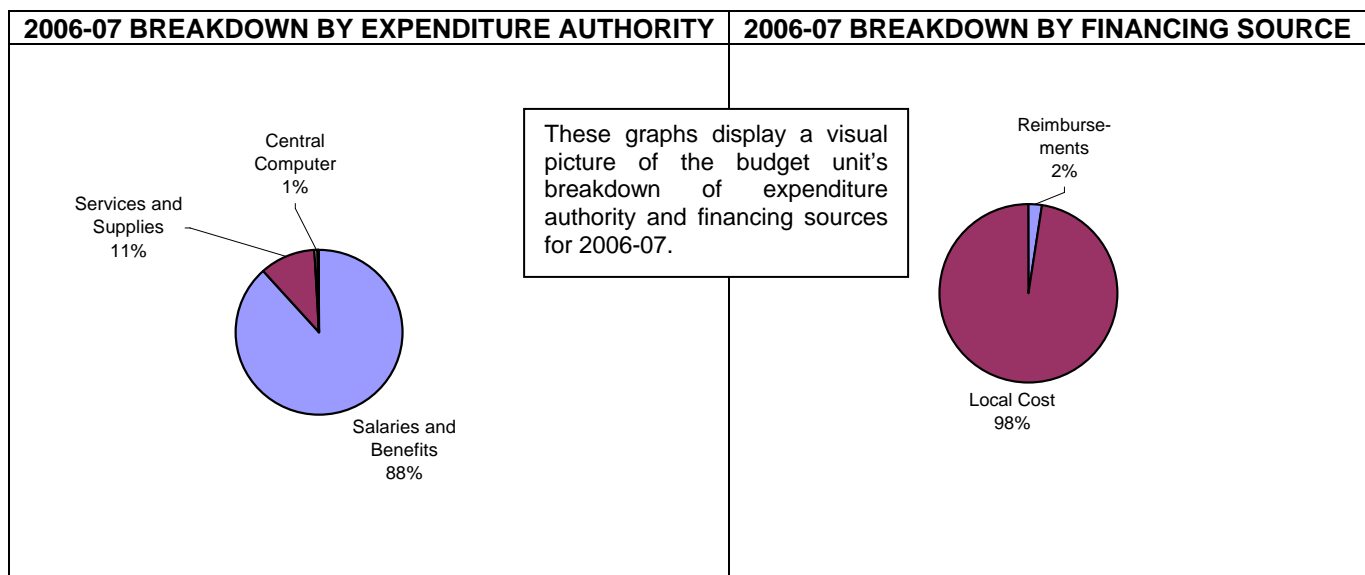
Performance History provides a historical overview of the budget unit, including actuals from 2002-03, 2003-04 and 2004-05, the 2005-06 modified budget and actual amounts for 2005-06.

	Actual 2002-03	Actual 2003-04	Actual 2004-05	Modified Budget 2005-06	Actual 2005-06
Appropriation					
Departmental Revenue					
Local Cost					
Budgeted Staffing					

For those departments that have significant variances between modified budget and actual in 2005-06, there will be an explanation of why this occurred.



## ANALYSIS OF FINAL BUDGET



The header shows which budget you are looking at and lists the Function and Activity that tie this page to the financial schedules located in Appendix E.

**GROUP:** Administrative/Executive  
**DEPARTMENT:** -  
**FUND:** -

**BUDGET UNIT:** -  
**FUNCTION:** -  
**ACTIVITY:** -

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
<b><u>Appropriation</u></b>							
Salaries and Benefits	-	-	-	-	-	-	-
Services and Supplies	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-	-
Total Exp Authority	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Total Appropriation	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Requirements	-	-	-	-	-	-	-
<b><u>Departmental Revenue</u></b>							
Taxes	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-
Total Financing Sources	-	-	-	-	-	-	-
Local Cost	-	-	-	-	-	-	-
Budgeted Staffing	-	-	-	-	-	-	-

This section provides a summary overview of how the budget incrementally progressed from prior year adopted to the current year adopted.



**FINAL BUDGET CHANGES**

Narrative of any final budget changes that may have occurred in the budget unit presented. Such changes may include approved policy items, approve fee requests, etc.

PERFORMANCE MEASURES		
Description of Performance Measure	2005-06 Actual	2006-07 Projected
Insert Performance Measure		
Insert Performance Measure		

This schedule is new for the 2006-07 budget year, and describes the department's performance goals for the close of the 2006-07 budget year.

Performance measures are placed with the budget unit to which they specifically apply. This section may not appear when performance measures are not applicable and/or overall department measures appear elsewhere.

Two measures *per department* were required for 2006-07. Departments were allowed discretion to include a 2005-06 actual baseline if known, so some of these actual fields have N/A (not available).



## **CHANGES FROM PROPOSED TO ADOPTED**

The following schedules summarize what was approved by the Board of Supervisors for inclusion in the final budget. These schedules represent items approved after compilation of the Proposed Budget Workbook.

### ***CHANGES DUE TO THE REVISED FINANCING PLAN:***

#### ***Changes in Discretionary Revenues***

Increase in Property Tax Revenues	22,089,609
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#### ***Changes in Reserves***

Increase in General Purpose Reserves	2,208,961
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#### ***Changes in Contingencies***

Increase in 1.5% Locally Funded Appropriation	331,344
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Increase in Future Space Needs	20,000,000
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Increase in Priority Policy Needs	500,000
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### **BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK**

	<b>Approp</b>	<b>Departmental Revenue</b>	<b>Local Cost</b>	<b>Add'l Staffing</b>
<b><i>OTHER ITEMS REQUIRED BASED ON REVISED FINANCING PLAN:</i></b>				
<b><i>Changes in Human Services Funding</i></b>				
<b><u>Human Services - Administrative Claim</u></b>				
Camp Heart Bar	(1,100,000)	(1,100,000)	-	-
Children's Network	-	(750,000)	750,000	-
Children's Fund	-	(500,000)	500,000	-
Performance, Education, Resource Center	-	(400,000)	400,000	-
Office on Aging Programs	(451,404)	(451,404)	-	-
<b><u>Aging and Adult Services</u></b> - Aging Programs	451,404	451,404	-	-
<b><u>Financial Administration</u></b> - Financing of Aging Programs	451,404	-	451,404	-
<b><u>Foster Care</u></b> - Youth Camps	(1,024,000)	(1,024,000)	-	-
<b><u>Probation - Admin, Corrections, and Detention</u></b>				
Camp Heart Bar	-	(1,100,000)	1,100,000	-
Youth Camps	142,000	-	142,000	-
<b><u>Probation - Court-Ordered Placements</u></b> - Youth Camps	882,000	-	882,000	-
<b><i>Use of Business Process Improvement Reserve</i></b>				
<b><u>Assessor</u></b> - Imaging System (Reallocation)	616,156	-	616,156	-
<b><u>County Library</u></b> - Library Customer Self Sufficiency / Radio Frequency Identification System	222,000	222,000	-	-
<b><u>Financial Administration</u></b> - Financing of Library BPI	222,000	-	222,000	-
<b><u>Probation - Admin, Corrections &amp; Detention</u></b> - Kiosk Reporting System	94,527	-	94,527	-
<b><u>Sheriff-Coroner</u></b> - Laboratory Information Management System	1,900,000	-	1,900,000	-
<b><i>Total Other Items Required Based on Revised Financing Plan:</i></b>	2,406,087	(4,652,000)	7,058,087	-



## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

	<u>Approp</u>	<u>Departmental Revenue</u>	<u>Local Cost</u>	<u>Add'l Staffing</u>
<b><i>FEE ADJUSTMENTS:</i></b>				
<u>Agriculture, Weights and Measures</u>	93,878	93,878	-	1.0
<u>Auditor/Controller-Recorder</u>	71,290	71,290	-	-
<u>Clerk of the Board</u>	6,209	6,209	-	-
<u>County Counsel</u>	518,750	518,750	-	-
<u>County Museum</u>	32,649	32,649	-	1.0
<u>Economic Development</u>	2,000	2,000	-	-
<u>Human Resources</u>	42,224	42,224	-	-
<u>Public Health</u>	564,196	564,196	-	5.0
<u>Public Works - Transportation</u>	378,212	378,212	-	-
<u>Public Works - Solid Waste Mgmt</u>	898,764	898,764	-	-
<u>Regional Parks</u>	435,530	435,530	-	-
<u>Registrar of Voters</u>	21,804	21,804	-	0.9
<u>Sheriff-Coroner</u>	297,811	297,811	-	-
<b><i>Total Fee Adjustments</i></b>	<b><u>3,363,317</u></b>	<b><u>3,363,317</u></b>	<b><u>-</u></b>	<b><u>7.9</u></b>



## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

<u>Approp</u>	<u>Departmental Revenue</u>	<u>Local Cost</u>	<u>Add'l Staffing</u>
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## APPROVED SHERIFF PROP. 172 PROGRAM PROPOSALS:

## GENERAL FUND

Sheriff-Coroner

Additional Sergeant for Twin Peaks	158,508	158,508	-	1.0
Additional Medical Staff at Glen Helen Rehabilitation Center	412,104	412,104	-	5.0
Dispatch Operations Enhancement	621,768	621,768	-	12.0
Computer Replacement Program	900,000	900,000	-	-
Additional Booking Officers at West Valley Detention Center	518,048	518,048	-	10.0
<b>Total Approved Sheriff Prop 172 Program Proposals</b>	<b>2,610,428</b>	<b>2,610,428</b>	<b>-</b>	<b>28.0</b>

## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

<u>Approp</u>	<u>Departmental Revenue</u>	<u>Local Cost</u>	<u>Add'l Staffing</u>
---------------	---------------------------------	-------------------	---------------------------

## APPROVED STATE BUDGET IMPACTS:

## SPECIAL REVENUE FUNDS

County Library

Public Library Fund Increases	180,000	180,000	-	-
Inter-Library Loan Reimbursement Program	120,000	120,000	-	-
<b>Public Works - Transportation</b>				
AB 2928 Traffic Congestion Relief Fund	11,000,000	11,000,000	-	-
<b>Total Approved State Budget Impacts</b>	<b>11,300,000</b>	<b>11,300,000</b>	<b>-</b>	<b>-</b>



## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

	Approp	Departmental Revenue	Local Cost	Add'l Staffing
<b><u>POLICY ITEMS APPROVED:</u></b>				
<b><u>Architecture &amp; Engineering / Sheriff-Coroner</u></b> - Jail Expansion Design	4,600,000	4,600,000	-	-
<b><u>Assessor</u></b>				
Computer Server Hardware	115,000	-	115,000	-
Increase in Public Service Staff	88,000	-	88,000	2.0
Restoration of Administrative Office Assistant	44,000	-	44,000	1.0
Additional Real Property Staff	534,250	-	534,250	9.0
Increase Transfers Quality	64,000	-	64,000	1.0
Reclassification of Critical Staff	4,800	-	4,800	-
Reclassification of Business Property Staff	1,500	-	1,500	-
Systems Division Staffing	146,450	-	146,450	2.0
Executive Division Staffing	154,500	-	154,500	2.0
Services Staffing	284,500	-	284,500	4.0
Administration Staffing	79,000	-	79,000	1.0
Valuations Staffing	411,700	-	411,700	6.0
<b><u>Auditor/Controller-Recorder</u></b>				
Employee Management and Compensation System Staffing - ACR	68,632	-	68,632	1.0
<b><u>Capital Improvement Fund</u></b>				
Regional Parks - Improvements at Glen Helen Regional Park	1,500,000	-	1,500,000	-
Capital Projects - Deferred Maintenance	13,300,000	-	13,300,000	-
Capital Projects - Specific Projects	9,601,000	-	9,601,000	-
Refurbishment of Museum Admission and Lobby	65,000	-	65,000	-
Public and Employee Safety/Protection of County Assets and Facilities	300,000	-	300,000	-
Chino Valley YMCA	250,000	-	250,000	-
<b><u>Clerk of the Board</u></b> - Secretary I Staffing	53,306	-	53,306	1.0
<b><u>County Administrative Office</u></b> - Debt Reduction	300,000	-	300,000	-
<b><u>County Counsel</u></b>				
General Attorney Unit	185,800	-	185,800	1.0
Upgrade Computer Server Hardware	200,000	-	200,000	-
<b><u>County Library</u></b> - Book Budget Augmentation	500,000	-	500,000	-
<b><u>County Museum</u></b>				
History Compact Storage	75,000	-	75,000	-
Educational Outreach and Protection of Museum Resource Sites	70,000	-	70,000	-
<b><u>District Attorney</u></b>				
Special Units Management Staff	299,942	-	299,942	2.0
Support Staff	323,657	-	323,657	7.0
Victim Services Staff	133,716	-	133,716	2.0
Lifer Prison Parole Unit	178,644	-	178,644	1.0
<b><u>Economic Development</u></b>				
Advertising/International Trade/Business Svcs/CRMS	1,118,500	-	1,118,500	-
Enhanced Economic Development Program	1,325,000	-	1,325,000	-
Assistant Economic Development Administrator	199,481	-	199,481	1.0
Business Development Manager	142,363	-	142,363	1.0
International Trade Manager	142,363	-	142,363	1.0
Various Community Service Projects	1,145,000	-	1,145,000	-
GIS Technician II	32,592	-	32,592	1.0
Film/Tourism and Travel Manager	82,363	-	82,363	1.0
High Desert Business Resource Center	300,000	-	300,000	-
<b><u>Facilities Management</u></b>				
Reduce Admin Time	338,808	-	338,808	4.0
Specialty Trades	255,424	-	255,424	3.0
Community Options	75,000	-	75,000	-





## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

	Approp	Departmental Revenue	Local Cost	Add'l Staffing
<b><u>POLICY ITEMS APPROVED:</u></b>				
<b><u>Financial Administration</u></b>				
Financing for County Fire Policy Items	5,390,000	-	5,390,000	1.0
Financing for Special Districts Policy Items	1,425,000	-	1,425,000	-
Financing for Moonridge Zoo Reserve	2,750,000	-	2,750,000	-
Supplement the Juvenile Maximum Security Reserve	3,700,000	-	3,700,000	-
Redirect of General Plan Update Funding to County Fire	500,000	-	500,000	-
<b><u>Human Resources</u></b>				
Advertising and Marketing Plan	200,000	-	200,000	-
Advertising and Marketing Plan - Western Regional Item Bank	75,000	12,000	63,000	-
Employee Management and Compensation System Staffing	110,371	-	110,371	2.0
Employee Health & Wellness - Open High Desert Facility	637,000	300,000	337,000	3.0
<b><u>Information Services</u></b>				
Parcel Base Map	475,155	-	475,155	2.0
Employee Management and Compensation System Staffing	95,997	-	95,997	1.0
<b><u>Local Agency Formation Commission</u></b> - Additional General Fund Support	10,000	-	10,000	-
<b><u>Land Use Services</u></b>				
Advanced Planning - Commercial Area and Community Plans	320,000	-	320,000	-
Code Enforcement - OHV Ordinance	400,600	-	400,600	3.0
Code Enforcement - Community Cleanup Projects	50,000	-	50,000	-
Code Enforcement - Graffiti Abatement	130,000	-	130,000	-
<b><u>Probation - Admin, Corrections &amp; Detention</u></b>				
Mentally Impaired Offender Unit	808,900	-	808,900	8.0
Expand Morongo Basin Office Space	76,800	-	76,800	-
<b><u>Public and Support Services Group Admin</u></b>				
Computer Aided Facilities Management (CAFM) Project	269,600	-	269,600	2.0
<b><u>Public Defender</u></b>				
Office Support Staff	51,684	-	51,684	1.0
Writs and Appeals/Training	244,252	-	244,252	2.0
Arraignment Staffing	428,215	-	428,215	3.0
Central Division	367,926	-	367,926	2.0
Juvenile Division	367,926	-	367,926	2.0
Convert Extra Help Positions	83,402	-	83,402	-
Supervising Attorney	196,254	-	196,254	1.0
Investigator Positions	415,113	-	415,113	3.0
<b><u>Public Guardian</u></b> - Deputy Chief Public Guardian	114,038	-	114,038	1.0
<b><u>Public Health</u></b> - Increase Animal Care and Control Staff	177,000	-	177,000	2.0
<b><u>Public Works</u></b>				
Transportation - Transportation Funding	1,262,000	-	1,262,000	-
Transportation - Land Development Mitigation	2,150,000	-	2,150,000	-
Transportation - Safe Routes to Schools	333,000	-	333,000	-
Transportation - Road Projects in the Unincorporated Area	750,000	-	750,000	-
Transportation - Safe Routes to Schools	2,500,000	-	2,500,000	-
Transportation - State Street Widening - Planning and Design Phase	300,000	-	300,000	-
<b><u>Regional Parks</u></b>				
County Trails - Public Safety and Maintenance Program	250,000	-	250,000	2.0
Public and Employee Safety/Protection of County Assets and Facilities	25,000	-	25,000	-
Lake Gregory	11,000	-	11,000	-
<b><u>Registrar of Voters</u></b> - Business Systems Analyst III	104,598	-	104,598	1.0
<b><u>Sheriff-Coroner</u></b>				
Additional County Personnel	1,505,748	-	1,505,748	12.0
Tasers - Unincorporated Patrol Only	400,000	-	400,000	-
High Desert Morgue Lease Space	120,000	-	120,000	-
Replacement Bus	500,000	-	500,000	-
<b>Total Policy Items Approved</b>	<b>69,170,870</b>	<b>4,912,000</b>	<b>64,258,870</b>	<b>109.0</b>



## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

	Approp	Departmental Revenue	Local Cost	Add'l Staffing
<b>ITEMS APPROVED MID-YEAR AFTER COMPILATION OF THE PROPOSED BUDGET WORKBOOK:</b>				
<b>GENERAL FUND</b>				
<b><u>Agriculture, Weights and Measures</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	60,000	-	60,000	-
Pest Surveillance Agreement with State (Approved August 8, 2006, Item No. 12)	146,405	146,405	-	1.0
<b><u>Architecture &amp; Engineering</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25) Note: \$4,800 appropriation in services and supplies offset by \$4,800 reimbursement, net zero.	-	-	-	-
<b><u>Aging and Adult Services</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	1,600	1,600	-	-
Allocation from Priority Policy Needs Budget (Approved August 1, 2006, Item No. 53) Note: \$5,000 appropriation in services and supplies offset by \$5,000 reimbursement, net zero.	-	-	-	-
<b><u>Assessor</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	1,700	-	1,700	-
<b><u>Auditor/Controller-Recorder</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	1,400	-	1,400	-
<b><u>Board of Supervisors</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	6,500	-	6,500	-
<b><u>County Administrative Office</u></b>				
Agreement with GovDelivery, Inc to provide hosted email subscription services (Approved June 13, 2006, Item No. 104)	61,470	-	61,470	-
<b><u>County Counsel</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	800	-	800	-
<b><u>County Museum</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	10,700	-	10,700	-
<b><u>County Trial Courts - Court Facilities/Judicial Benefits</u></b>				
Agreements for transfer of Responsibility and Transfer of Leasehold Interest with the Judicial Council of Ca for Court Facility in Rancho Cucamonga (Approved June 27, 2006, Item No. 9)	(57,300)	-	(57,300)	-
<b><u>County Trial Courts - County Facilities Payment</u></b>				
Agreements for transfer of Responsibility and Transfer of Leasehold Interest with the Judicial Council of Ca for Court Facility in Rancho Cucamonga (Approved June 27, 2006, Item No. 9)	57,300	-	57,300	-



## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

	Approp	Departmental Revenue	Local Cost	Add'l Staffing
<b>ITEMS APPROVED MID-YEAR AFTER COMPILATION OF THE PROPOSED BUDGET WORKBOOK:</b>				
<b>GENERAL FUND</b>				
<b><u>District Attorney</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	91,300	-	91,300	-
Grant Award Agreement with the Governor's Office of Emergency Services to Fund the San Bernardino County Vertical Prosecution Block Grant Program (Approved August 15, 2006, Item No. 45)	394,249	394,249	-	3.0
<b><u>Economic Development</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	6,400	-	6,400	-
Allocation from Priority Policy Needs Budget (Approved July 25, 2006, Item No. 61) Note: \$5,000 appropriation in services and supplies offset by \$5,000 reimbursement, net zero.	-	-	-	-
California Speedway - "Opportunity, California FanZone" Title Sponsorship (Approved August 8, 2006, Item No. 67)	700,000	-	700,000	-
Allocation from Priority Policy Needs Budget (Approved August 15, 2006, Item No. 60) Note: \$2,000 appropriation in services and supplies offset by \$2,000 reimbursement, net zero.	-	-	-	-
<b><u>Facilities Management</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	55,700	-	55,700	-
<b><u>Financial Administration</u></b>				
Sawtooth Complex and Millard Complex Fires Debris Removal and Rebuilding Plan (Approved July 25, 2006, Item No. 69)	650,000		650,000	-
<b><u>Human Services - Administrative Claim</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	271,500	230,800	40,700	-
<b><u>Land Use Services - Advance Planning</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	2,000	-	2,000	-
<b><u>Land Use Services - Building and Safety</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	40,500	40,500	-	-
<b><u>Land Use Services - Code Enforcement</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	35,800	-	35,800	-
Graffiti Abatement Service Agreement (Second District) (Approved August 1, 2006, Item No. 14)	39,230	39,230	-	-
Graffiti Abatement Service Agreement (Fourth District) (Approved August 1, 2006, Item No. 15)	20,000	20,000	-	-
Ordinance to Amend Title 8 of the County Code Relative to the Short-term Rental of Private Homes and Title 1 of the County Code Relative to Fees (Approved August 15, 2006, Item No. 77)	180,300	180,300	-	2.0
<b><u>Land Use Services - Fire Hazard Abatement</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	15,300	15,300	-	-



## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

	Approp	Departmental Revenue	Local Cost	Add'l Staffing
<b>ITEMS APPROVED MID-YEAR AFTER COMPILATION OF THE PROPOSED BUDGET WORKBOOK:</b>				
<b>GENERAL FUND</b>				
<b><u>Probation - Admin, Corrections, &amp; Detention</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	251,100	-	251,100	-
SB County Local Workforce Investment Board and Youth Council Grant Award (Approved August 1, 2006, Item No. 44)	79,000	79,000	-	-
<b><u>Public Defender</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	27,300	-	27,300	-
Classification Action (Approved June 6, 2006, Item No. 86)	14,531	-	14,531	-
<b><u>Public Guardian</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	3,800	-	3,800	-
<b><u>Public Health</u></b>				
Establishment of "Healthy Communities" Program (Approved April 4, 2006, Item No. 83)	478,762	-	478,762	3.0
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	140,400	-	140,400	-
Amendment to Contracts for Animal Control/Shelter Services (Approved June 13, 2006, Item No. 94)	25,000	-	25,000	-
Contract with the Town of Yucca Valley for Animal Shelter Services (Approved June 13, 2006, Item No. 96)	188,818	-	188,818	-
Ratification of Amendment to Agreement with the California Department of Health Services for the Provision of Pandemic Influenza Preparedness Planning Activities (Approved August 1, 2006, Item No. 62)	175,338	175,338	-	4.0
Transfer of Public Health Preparedness and Response to Bioterrorism Carryover Funds from Fiscal Year 2005-06 to Fiscal Year 2006-07 (Approved August 15, 2006, Item No. 68)	1,085,873	1,085,873	-	-
<b><u>Real Estate Services</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	4,900	-	4,900	-
<b><u>Regional Parks</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	34,200	-	34,200	-
Allocation from Priority Policy Needs Budget (Approved June 27, 2006, Item No. 107) Note: \$50,000 appropriation in services and supplies offset by \$50,000 reimbursement, net zero.	-	-	-	-
<b><u>Registrar of Voters</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	1,200	-	1,200	-
Cost for two charter amendments for upcoming election (Approved August 1, 2006, Item No. 72 & 73)	435,100	-	435,100	-



## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

	Approp	Departmental Revenue	Local Cost	Add'l Staffing
<b>ITEMS APPROVED MID-YEAR AFTER COMPILATION OF THE PROPOSED BUDGET WORKBOOK:</b>				
<b>GENERAL FUND</b>				
<b><u>Sheriff-Coroner</u></b>				
13th Amendment to Contract No. 94-798 with the Town of Apple Valley to provide law enforcement services (Approved March 14, 2006, Item No. 68)	142,777	142,777	-	1.0
Classification Actions - Sheriff's (Approved April 4, 2006, Item No. 50)	21,000	-	21,000	-
22nd Amendment to Contract No. 94-909 with the City of Victorville to provide law enforcement services (Approved April 4, 2006, Item No. 51)	66,223	66,223	-	1.0
Classification Actions Related to Supervisory Nurses (Approved April 18, 2006, Item No. 83)	86,500	-	86,500	-
US Dept of Homeland Security, Buffer Zone Protection Program Administered by the Governor's Office of Homeland Security Award Acceptance (Approved May 16, 2006, Item No. 27)	378,300	378,300	-	-
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	67,000	20,900	46,100	-
23rd Amendment to Contract No. 94-909 with the City of Victorville to provide law enforcement services (Approved May 23, 2006, Item No. 73)	1,318,761	1,318,761	-	9.0
20th Amendment to Contract No. 94-524 with the City of Rancho Cucamonga to provide law enforcement services (Approved June 6, 2006, Item No. 87)	1,108,772	1,108,772	-	8.0
17th Amendment to Contract No. 94-526 with the City of Yucaipa to provide law enforcement services (Approved June 6, 2006, Item No. 88)	171,524	171,524	-	2.0
Reimbursement for two additional Criminalist II positions to provide services to the CAL-ID and CAL-DNA (Agency Funds) (Approved June 13, 2006, Item No. 73) <i>Note: Increase in salary and benefit appropriation of \$220,729 and offsetting increase in reimbursement appropriation of \$220,729, net effect on total appropriation is zero.</i>	-	-	-	2.0
Seventh Amendment to Contract No. 01-1251 with the City of Adelanto to provide law enforcement services (Approved July 25, 2006, Item No. 43)	168,469	168,469	-	1.0
Fifteenth Amendment to Contract No. 94-937 with the City of Hesperia to provide law enforcement services (Approved July 25, 2006, Item No. 44)	1,238,212	1,238,212	-	9.0
Fourteenth Amendment to Contract No. 94-525 with the City of Twentynine Palms to provide law enforcement services (Approved July 25, 2006, Item No. 45)	195,038	195,038	-	1.0
Fourteenth Amendment to Contract No. 94-798 with the Town of Apple Valley to provide law enforcement services (Approved July 25, 2006, Item No. 46)	970,617	970,617	-	7.0
Classification Action (Approved July 25, 2006, Item No. 50) <i>Note: \$20,500 appropriation in services and supplies offset by \$20,500 reimbursement, net zero.</i>	-	-	-	1.0
Sixteenth Amendment to Contract No. 94-765 with the City of Chino Hills to provide law enforcement services (Approved July 25, 2006, Item No. 53)	616,467	616,467	-	5.0



## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

	Approp	Departmental Revenue	Local Cost	Add'l Staffing
<b>ITEMS APPROVED MID-YEAR AFTER COMPILATION OF THE PROPOSED BUDGET WORKBOOK:</b>				
<b>GENERAL FUND</b>				
<b><u>Sheriff-Coroner Continued</u></b>				
Twelfth Amendment to Contract No. 94-797 with the City of Grand Terrace to provide law enforcement services (Approved August 1, 2006, Item No. 47)	167,735	167,735	-	1.0
Grant Award from the State of California, Department of Boating and Waterways (Approved August 15, 2006, Item No. 54)	111,908	111,908	-	-
Fourteenth Amendment to Contract No. 94-523 with the City of Loma Linda to provide law enforcement services (Approved August 15, 2006, Item No. 51)	332,192	332,192	-	3.0
<b><u>Treasurer-Tax Collector/Public Administrator</u></b>				
Classification Actions - Reclassifications (Approved May 16, 2006, Item No. 132)	4,570	-	4,570	-
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	3,000	1,980	1,020	-
<b><u>Veteran's Affairs</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	800	-	800	-
<b>Subtotal General Fund</b>	<b>12,908,041</b>	<b>9,418,470</b>	<b>3,489,571</b>	<b>64.0</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b><u>District Attorney - Workers' Comp Fraud</u></b>				
Grant Award Agreement From the Insurance Commissioner, State of California, to Fund the San Bernardino County Workers' Compensation Fraud Prosecution Program (Approved August 15, 2006, Item No. 44)	281,098	281,098	-	3.0
<b><u>Land Use Services - General Plan Update</u></b>				
Supplemental County Fire Department Staffing for 2006-07 (Approved July 25, 2006, Item No.8)	(500,000)	(500,000)	-	-
<i>Note: Redirects General Fund Dollars allocated for General Plan Update to County Fire</i>				
<b><u>Law &amp; Justice Group Admin - 2006 Justice Assistance Grant Fund</u></b>				
Acceptance of Edward Byrne Memorial Justice Assistance Grant (Approved May 23, 2006, Item No. 65)	620,245	620,245	-	-
<b><u>Public Works - Transportation</u></b>				
General Fund Loan for Valley Boulevard and Pepper Avenue Realignment Project (Approved July 25, 2006, Item No. 24)	2,500,000	2,500,000	-	-
<b><u>Sheriff-Coroner - State Seized Assets</u></b>				
Classification Action (Approved July 25, 2006, Item No. 50) <i>Note: \$20,500 appropriation in transfers out offset by \$20,500 reduction in services and supplies, net zero.</i>	-	-	-	-
<b><u>Sheriff-Coroner - Special Aviation Fund</u></b>				
Sheriff Fixed Assets Declared as Surplus (Approved June 6, 2006, Item No. 90)	600,000	600,000	-	-
<b>Subtotal Special Revenue Funds</b>	<b>3,501,343</b>	<b>3,501,343</b>	<b>-</b>	<b>3.0</b>



## BOARD APPROVED CHANGES TO THE PROPOSED BUDGET WORKBOOK

	Approp	Departmental Revenue	Local Cost	Add'l Staffing
<b>ITEMS APPROVED MID-YEAR AFTER COMPILATION OF THE PROPOSED BUDGET WORKBOOK:</b>				
<b>CAPITAL PROJECT FUNDS</b>				
<b><u>Capital Improvement Fund</u></b>				
Mojave Narrows Regional Park Front Entry Gate Improvement Project (Approved August 8, 2006, Item No. 15)	450,000	450,000	-	-
Mentone Senior Center, Library, Community Park and Trail System Project (Approved August 8, 2006, Item No. 17)	925,600	925,600	-	-
West Valley Detention Center - Fire Alarm and Integrated Security System Upgrade Project (Approved August 15, 2006, Item No. 11)	2,000,000	2,000,000	-	-
<b>Subtotal Capital Project Funds</b>	<b>3,375,600</b>	<b>3,375,600</b>	<b>-</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>				
<b><u>Arrowhead Regional Medical Center</u></b>				
Allocation from Priority Policy Needs Budget (Approved August 8, 2006, Item No. 75) Note: \$5,000 appropriation in services and supplies offset by \$5,000 reimbursement, net zero.	-	-	-	-
<b><u>Public Works - Solid Waste Management</u></b>				
Sawtooth Complex and Millard Complex Fires Debris Removal and Rebuilding Plan (Approved July 25, 2006, Item No.69)	560,000	560,000	-	-
<b>Subtotal Enterprise Funds</b>	<b>560,000</b>	<b>560,000</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b><u>Purchasing - Central Mail</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	18,000	18,000	-	-
<b><u>Fleet Management - Garage</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	35,100	35,100	-	-
<b><u>Fleet Management - Motor Pool</u></b>				
Fleet Management Department 2006-07 Rate Adjustments (Approved May 23, 2006, Item No. 25)	245,200	245,200	-	-
<b>Subtotal Internal Service Funds</b>	<b>298,300</b>	<b>298,300</b>	<b>-</b>	<b>-</b>
<b>Total Items Approved Mid-Year After Compilation of the Proposed Budget Workbook:</b>	<b>20,643,284</b>	<b>17,153,713</b>	<b>3,489,571</b>	<b>67.0</b>



**ADMINISTRATIVE/EXECUTIVE GROUP**

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget
<b>Appropriation</b>			
Salaries & Benefits	307,793,415	336,283,272	373,543,529
Services & Supplies	335,822,042	352,452,627	381,238,210
Central Computer Charges	2,272,319	2,371,572	3,004,960
Other Charges	115,076,242	135,384,117	139,984,074
Capital Assets / Equipment	1,747,796	2,572,617	3,720,019
Expenditure Transfer & Reimbursements	(10,378,741)	(12,498,361)	(7,142,360)
Contingencies and Reserves	7,075,067	9,167,548	15,891,526
Subtotal	759,408,140	825,733,392	910,239,958
Operating Transfers Out	65,971,420	68,554,776	96,220,743
Total	825,379,560	894,288,168	1,006,460,701

**Revenues**

Property Taxes	1,802,000	1,913,000	1,835,000
State and Federal Aid	410,372,293	446,703,009	506,263,325
Charges for Current Services	220,041,536	242,235,643	250,303,835
Other Revenue	32,638,277	33,567,015	31,912,540
Operating Transfers In	66,552,417	74,544,123	105,554,973
Fund Balance/Net Assets	19,829,892	20,007,367	24,863,900
General Fund Allocation/Local Cost	74,143,145	75,318,011	85,727,128
Total	825,379,560	894,288,168	1,006,460,701

Budgeted Staffing	4,822.8	4,908.3	5,226.8
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Note: The Administrative/Executive Group also includes the Health-related departments.





**ECONOMIC DEVELOPMENT AGENCY**

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget
<b>Appropriation</b>			
Salaries & Benefits	13,075,274	15,345,752	13,652,380
Services & Supplies	49,124,094	48,248,587	45,733,524
Central Computer Charges	150,007	163,121	196,395
Other Charges	5,445,300	6,376,509	4,578,825
Capital Assets / Equipment	50,000	20,000	-
Expenditure Transfer & Reimbursements	4,283,880	1,869,041	6,659,240
Subtotal	72,128,555	72,023,010	70,820,364
Operating Transfers Out	2,000,000	2,000,000	1,338,225
Total	74,128,555	74,023,010	72,158,589
<b>Revenues</b>			
Property Taxes	40,000	40,000	29,500
State and Federal Aid	51,647,301	47,881,834	43,657,379
Other Revenue	5,631,045	5,784,800	5,551,635
Fund Balance/Net Assets	15,662,873	16,276,797	15,037,407
General Fund Allocation/Local Cost	1,147,336	4,039,579	7,882,668
Total	74,128,555	74,023,010	72,158,589
Budgeted Staffing	213.1	230.5	180.0



**FISCAL GROUP**

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget
<b>Appropriation</b>			
Salaries & Benefits	34,412,869	38,317,219	45,015,357
Services & Supplies	15,702,514	16,326,786	16,177,169
Central Computer Charges	2,828,916	3,665,160	3,687,365
Other Charges	13,000	-	-
Capital Assets / Equipment	2,717,004	2,885,000	1,955,500
Expenditure Transfer & Reimbursements	326,834	428,488	438,069
Contingencies and Reserves	9,109,495	10,101,337	14,077,950
Subtotal	65,110,632	71,723,990	81,351,410
Operating Transfers Out	-	-	353,929
Total	65,110,632	71,723,990	81,705,339
<b>Revenues</b>			
Property Taxes	579,500	645,140	739,000
State and Federal Aid	2,249,533	2,301,411	263,722
Charges for Current Services	28,956,558	32,041,952	23,898,353
Other Revenue	3,151,112	3,327,042	1,154,072
Operating Transfers In	-	-	2,493,735
Fund Balance/Net Assets	13,843,271	15,123,255	16,943,571
General Fund Allocation/Local Cost	16,330,658	18,285,190	36,212,886
Total	65,110,632	71,723,990	81,705,339
Budgeted Staffing	561.4	596.4	659.8



**HUMAN SERVICES**

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget
<b>Appropriation</b>			
Salaries & Benefits	266,479,610	277,248,625	287,555,644
Services & Supplies	53,987,632	51,596,300	54,682,773
Central Computer Charges	3,382,842	3,966,173	4,840,832
Other Charges	484,053,865	518,429,191	492,103,735
Capital Assets / Equipment	524,801	1,264,021	1,129,594
Expenditure Transfer & Reimbursements	43,227,377	45,963,152	35,998,307
Contingencies and Reserves	1,196,874	32,560	-
Subtotal	852,853,001	898,500,022	876,310,885
Operating Transfers Out	819,141	3,436,576	2,343,643
Total	853,672,142	901,936,598	878,654,528
<b>Revenues</b>			
Other Taxes	710,322	-	-
State and Federal Aid	809,105,646	853,539,771	825,207,819
Charges for Current Services	364,000	2,780,170	2,316,122
Other Revenue	1,139,590	1,759,275	437,879
Operating Transfers In	754,887	850,627	2,451,404
Fund Balance/Net Assets	1,796,424	876,203	(140,701)
General Fund Allocation/Local Cost	39,801,273	42,130,552	48,382,005
Total	853,672,142	901,936,598	878,654,528
Budgeted Staffing	4,737.2	4,792.0	4,549.8



**LAW AND JUSTICE GROUP**

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget
<b>Appropriation</b>			
Salaries & Benefits	385,540,644	441,584,235	501,604,245
Services & Supplies	68,937,639	69,966,255	79,110,606
Central Computer Charges	3,546,902	4,046,942	5,164,739
Other Charges	44,052,270	41,937,167	38,015,272
Capital Assets / Equipment	12,500,744	15,002,889	14,549,229
Expenditure Transfer & Reimbursements	(2,815,077)	(3,247,023)	(790,976)
Contingencies and Reserves	13,836,102	17,789,251	8,869,616
Subtotal	525,599,224	587,079,716	646,522,731
Operating Transfers Out	15,664,891	24,252,214	23,881,971
Total	541,264,115	611,331,930	670,404,702
<b>Revenues</b>			
Other Taxes	114,125,000	144,332,892	154,832,892
State and Federal Aid	64,737,180	75,031,048	63,667,141
Charges for Current Services	110,377,220	118,159,450	131,696,204
Other Revenue	19,943,858	21,782,142	21,748,307
Operating Transfers In	2,200,000	2,505,029	4,822,450
Fund Balance/Net Assets	29,175,676	29,636,578	28,748,713
General Fund Allocation/Local Cost	200,705,181	219,884,791	264,888,995
Total	541,264,115	611,331,930	670,404,702
Budgeted Staffing	4,674.6	5,067.6	5,383.4



**PUBLIC AND SUPPORT SERVICES GROUP**

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget
<b>Appropriation</b>			
Salaries & Benefits	88,163,159	97,161,851	103,693,249
Services & Supplies	193,990,975	176,549,260	261,157,704
Central Computer Charges	640,373	758,360	954,384
Other Charges	17,018,995	18,637,476	22,604,650
Capital Assets / Equipment	68,790,528	56,045,122	93,461,861
Expenditure Transfer & Reimbursements	(46,849,447)	(45,913,675)	(46,431,425)
Contingencies and Reserves	8,543,733	9,281,977	7,533,834
Subtotal	330,298,316	312,520,371	442,974,257
Operating Transfers Out	37,224,785	20,395,521	33,187,737
Total	367,523,101	332,915,892	476,161,994
<b>Revenues</b>			
Property Taxes	16,347,858	18,837,119	20,007,910
Other Taxes	6,388,613	6,593,001	7,721,532
State and Federal Aid	89,087,081	99,303,526	134,035,281
Charges for Current Services	83,735,738	92,019,431	108,528,623
Other Revenue	23,633,656	22,261,559	29,639,601
Operating Transfers In	37,456,678	19,134,026	40,000,547
Fund Balance/Net Assets	76,500,779	35,442,929	91,335,219
General Fund Allocation/Local Cost	34,372,698	39,324,301	44,893,281
Total	367,523,101	332,915,892	476,161,994
Budgeted Staffing	1,501.7	1,533.7	1,601.4



**CAPITAL IMPROVEMENT PROGRAM**

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget
<b>Appropriation</b>			
Other Charges	-	-	11,273,500
Capital Assets / Equipment	55,021,644	135,480,527	176,691,712
Subtotal	55,021,644	135,480,527	187,965,212
Operating Transfers Out	-	3,374,500	-
Total	55,021,644	138,855,027	187,965,212
<b>Revenues</b>			
State and Federal Aid	5,450,000	15,474,476	6,106,852
Other Revenue	-	23,000	487,632
Operating Transfers In	42,601,672	84,588,634	113,969,755
Fund Balance/Net Assets	6,969,972	38,768,917	67,400,973
Total	55,021,644	138,855,027	187,965,212



**FINANCE - OTHER**

	Fiscal Year 2004-05 Adopted Budget	Fiscal Year 2005-06 Adopted Budget	Fiscal Year 2006-07 Adopted Budget
<b>Appropriation</b>			
Services & Supplies	1,000,000	1,000,000	1,000,000
Other Charges	5,000,000	6,500,000	6,500,000
Expenditure Transfer & Reimbursements	3,021,223	2,796,699	4,172,225
Contingencies and Reserves	171,240,007	179,836,292	105,587,038
Subtotal	180,261,230	190,132,991	117,259,263
Operating Transfers Out	41,750,607	75,890,550	129,730,769
Total	222,011,837	266,023,541	246,990,032

**Revenues**

Property Taxes	148,985,394	305,691,412	393,324,887
Other Taxes	31,000,790	35,583,656	44,889,024
State and Federal Aid	133,590,959	3,593,326	3,647,156
Charges for Current Services	35,406,583	31,563,394	51,605,128
Other Revenue	29,470,926	37,135,406	39,524,815
Operating Transfers In	37,697,838	35,004,257	44,993,881
Fund Balance/Net Assets	86,566,760	113,946,875	85,682,334
General Fund Unreserved Fund Balance	88,029,109	121,637,030	100,698,815
Use of Reserves	1,154,301	2,253,702	6,063,708
General Fund Allocation/Local Cost	(366,500,291)	(398,982,424)	(487,986,963)
Contributions to Reserves	(3,390,532)	(21,403,093)	(35,452,753)
Total	222,011,837	266,023,541	246,990,032



**PROJECTED CHANGES IN BUDGETARY FUND BALANCE – GOVERNMENTAL FUNDS**

	General Fund	Restricted General Fund	Special Revenue Funds	Capital Project Funds
<b>2006-07 Beginning Budgetary Fund Balance</b>	<b>100,698,815</b>	<b>120,523,728</b>	<b>131,495,479</b>	<b>67,400,973</b>
<b>Add:</b>				
Revenues	2,174,225,484	200,285,852	355,889,467	6,594,484
Other Financing Sources	32,116,449	10,677,432	19,342,316	113,969,755
Use of Reserves	6,063,708	-	-	-
<b>Total Available Financing</b>	<b>2,313,104,456</b>	<b>331,487,012</b>	<b>506,727,262</b>	<b>187,965,212</b>
<b>Less:</b>				
Expenditures	2,141,824,420	166,567,440	374,109,396	187,965,212
Other Financing Uses	81,458,956	39,182,500	87,143,704	-
Increase in Reserves	35,452,753	-	-	-
<b>Total Requirements</b>	<b>2,258,736,129</b>	<b>205,749,940</b>	<b>461,253,100</b>	<b>187,965,212</b>
<b>2006-07 Projected Ending Budgetary Fund Balance</b>	<b>54,368,327</b>	<b>125,737,072</b>	<b>45,474,162</b>	<b>-</b>

General Fund

For the General Fund, fund balance is expected to decrease by \$46.3 million. Although discretionary revenues are projected to increase dramatically in 2006-07, a majority of this increased ongoing revenue is required to fund the increased costs of maintaining current service levels, including increased salary and retirement rates, and the costs of increased jail space. The major reasons for the projected fund balance decrease are as follows:

- A \$20.7 million increase in funding for new capital improvement projects over 2005-06. In 2005-06 the majority of the \$31.9 million general fund contribution to capital improvement projects was spent on the purchase of the Adelanto Adult Detention Facility. A total of \$52.6 million in new capital improvement projects, financed by the general fund, are included in the 2006-07 budget.
- A \$9.3 million increase in the County's contribution to the County Fire Agency. This contribution totaled \$3.8 million in 2005-06 and is climbing to \$13.1 million in 2006-07.
- \$7.3 million in funding to be transferred from the general fund to the Transportation Funds for specific projects. There were no budgeted transfers to the Transportation Funds in 2005-06.
- A \$14.0 million increase in contributions to reserves. In the 2005-06 final budget, approved reserve increases totaled \$21.4 million. This has increased to \$35.5 million in 2006-07. (For details see the Reserves portion of the General Fund Financing Section of this budget book).





### Special Revenue Funds

Pursuant to Section 29009 of the California Government Code, the entire unreserved fund balance in special revenue funds must be appropriated each year. All appropriation not expended in a given fiscal year will be carried over to the next's years budget. Budgeted contingencies can be used to account for expected surpluses in these funds. The projected 2006-07 ending budgetary fund balance is the contingency appropriation. Overall fund balances in the special revenue funds are budgeted to decrease by \$86.0 million. Significant details follow:

- The Transportation Division of the Public Works Department shows a \$33.4 million budgeted decrease in aggregate fund balance. Historically, the amount budgeted in services and supplies each year is greater than the amount actually expended because not all scheduled projects are completed within one fiscal year. Therefore, the actual ending fund balance is typically much greater than budgeted.
- The fund balances related to the Central Courthouse Seismic Retrofit project are projected to decrease by \$15.1 million due to anticipated project expenditures in 2006-07.
- The Community Development and Housing Department shows a \$14.9 million decrease in aggregate fund balance because grant revenue is often received in a fiscal year following the year when expenditures are actually incurred.
- The Master Settlement Agreement special revenue fund, which partially funds debt service on the Arrowhead Regional Medical Center, anticipates a \$6.7 million reduction in fund balance due to increased expenditures and an expected decrease in revenue.
- The Sheriff-Coroner special revenue funds anticipate a \$5.3 million decrease in aggregate fund balance due to expected expenditures for capital improvement projects, equipment, and vehicles.

### Capital Project Funds

The entire fund balance for capital projects is appropriated each year by project, therefore, the projected ending budgetary fund balance will be zero. Historically, the amount appropriated each year is greater than the amount actually expended because large capital projects often span many fiscal years and project balances are carried over annually until project completion. Hence, the actual ending fund balance is typically much greater than budgeted.



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 1COUNTY OF SAN BERNARDINO  
SUMMARY OF COUNTY BUDGET  
FOR FISCAL YEAR 2007

COUNTY FUNDS (1)	AVAILABLE FINANCING			
	FUND BALANCE UNRESERVED/ UNDESIGNATED 8/30/2005 (2)	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)
General Fund	100,698,815	6,063,798	2,206,341,933	2,313,104,466
Restricted General Fund	120,523,728		(30,122,517)	90,401,211
Transportation	9,453,826		95,826,873	105,080,699
County Library	529,708		16,126,515	16,656,223
Economic and Community Development	14,876,026		36,120,085	50,996,111
Aging and Adult Services	1,396,089		4,840,818	6,236,907
Jobs and Employment Services	161,381		13,116,429	13,277,810
AB 75 Tobacco Tax Program	1,730,442		2,096,924	3,827,366
Special Aviation	3,857,232		35,422,425	39,079,657
Local Law Enforcement Block Grant	83,585		930,532	1,014,117
Sheriff's Special Projects	8,394,986		14,468,780	22,863,746
Special Transportation	23,906,317		21,797,526	45,703,843
Preschool Services Department	(178,856)		38,691,418	38,512,562
Micrographics Fees	16,630,585		6,642,000	23,272,585
Capital Improvements	67,400,973		120,564,239	187,965,212
DA Special Projects	4,032,576		5,744,981	9,777,557
Probation Asset Forfeiture	76,426		7,434	83,860
Assessor AB 818 Project	155,648		2,255,295	2,410,943
Mental Health Services Act	885,732		27,900,880	28,786,612
Substance Abuse and Crime Prevention	102,907		6,098,773	6,202,680
Property Assessment and Revenue for Education	36,155		0	36,155
General Plan Update	484,011		0	484,011
Regional Parks Prop 12 Project	284,638		1,744,684	2,029,322
Regional Parks Prop 40 Project	(144,690)		2,881,905	2,737,215
Museum Special Projects	537,274		10,000	547,274
ARMC Archstone Foundation	35,105		39,306	74,411
Registration Fee Projects	31,875		0	31,875
State Bio-Terrorism	609,856		2,807,953	3,417,809
Courthouse Facilities - Excess 25%	3,922,298		1,560,000	5,482,298
Central Courthouse - Surcharge	10,499,451		2,256,900	12,756,351
Tobacco Settlement Agreement	13,427,455		16,423,588	29,851,043
Boating Grant - Moabi Regional	(95,116)		120,279	25,163
County Trail System	(876,602)		5,435,190	4,558,588
Survey Monument Preservation	395,418		135,432	530,850
County Fish and Game	17,845		8,000	25,845
Off-Highway Vehicle License Fees	52,856		80,000	132,856
California Grazing Fees	287,022		70,179	357,201
Birth and Death Certificate Surcharge Fees	365,586		153,090	518,586
DUI/PC 1000 Program	222,689		90,000	312,689
SCAQMD	314,594		605,000	919,594
Benefits Administration Charges	1,003,856		2,410,017	3,413,873
State - NNA Carryover Program	3,372,664		1,895,401	5,268,065
Just/Muni Alcohol and Drug Prevention	712,538		415,000	1,127,538
Domestic Violence/Child Abuse	780,057		219,943	1,000,000
Marriage License Fee Program	389,185		260,815	650,000
Performance Based Fines	231,411		302,500	533,911
Alternate Dispute Resolution Program	84,217		596,000	680,217
Federal Forest Reserve Title III	7,168		67,701	74,869
Disaster Recovery Fund	52,039		40,000	92,039
Glen Helen Amphitheater	519,413		1,270,000	1,789,413
Blockbuster Pavilion Improvements	192,348		29,500	221,848
Chino Open Space Project	5,014,750		1,102,565	6,117,315
Juvenile Justice Program	1,334,525		4,673,526	6,008,051
Vector Control Program	1,841,897		1,758,000	3,599,897
County Redevelopment Agency	65,178,919		10,013,715	75,192,634
Park Maintenance and Repairs	760,961		187,000	947,961
Calico Marketing Services	1,313		393,200	394,513
Unified Property System	132		131,654	131,786
Southwest Border Prosecution Initiative	288,794		2,109,674	2,398,468
<b>GRAND TOTAL</b>	<b>486,694,003</b>	<b>6,063,798</b>	<b>2,686,869,971</b>	<b>3,179,627,682</b>



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 1COUNTY OF SAN BERNARDINO  
SUMMARY OF COUNTY BUDGET  
FOR FISCAL YEAR 2007

COUNTY FUNDS	FINANCING REQUIREMENTS		
	ESTIMATED	PROVISIONS FOR	TOTAL
	FINANCING USES	NEW RESERVES/ DESIGNATIONS	FINANCING REQUIREMENTS
(1)	(6)	(7)	(8)
General Fund	2,277,851,703	35,452,753	2,313,104,456
Restricted General Fund	90,401,211		90,401,211
Transportation	105,080,699		105,080,699
County Library	16,656,223		16,656,223
Economic and Community Development	50,996,111		50,996,111
Aging and Adult Services	6,236,907		6,236,907
Jobs and Employment Services	13,277,810		13,277,810
AB 75 Tobacco Tax Program	3,827,366		3,827,366
Special Aviation	39,079,657		39,079,657
Local Law Enforcement Block Grant	1,014,117		1,014,117
Sheriff's Special Projects	22,863,746		22,863,746
Special Transportation	45,703,843		45,703,843
Preschool Services Department	38,512,562		38,512,562
Micrographics Fees	23,272,585		23,272,585
Capital Improvements	187,965,212		187,965,212
DA Special Projects	9,777,557		9,777,557
Probation Asset Forfeiture	83,860		83,860
Assessor AB 618 Project	2,410,943		2,410,943
Mental Health Services Act	28,786,612		28,786,612
Substance Abuse and Crime Prevention	6,202,680		6,202,680
Property Assessment and Revenue for Education	38,155		38,155
General Plan Update	484,011		484,011
Regional Parks Prop 12 Project	2,029,322		2,029,322
Regional Parks Prop 40 Project	2,737,215		2,737,215
Museum Special Projects	547,274		547,274
ARMC Archstone Foundation	74,411		74,411
Registration Fee Projects	31,875		31,875
State Bio-Terrorism	3,417,809		3,417,809
Courthouse Facilities - Excess 25%	5,482,298		5,482,298
Central Courthouse - Surcharge	12,756,351		12,756,351
Tobacco Settlement Agreement	29,851,043		29,851,043
Boating Grant - Mosbi Regional	25,163		25,163
County Trail System	4,558,588		4,558,588
Survey Monument Preservation	530,850		530,850
County Fish and Game	25,845		25,845
Off-Highway Vehicle License Fees	132,856		132,856
California Grazing Fees	357,201		357,201
Birth and Death Certificate Surcharge Fees	518,586		518,586
DUI/PC 1000 Program	312,689		312,689
SCAQMD	819,594		819,594
Benefits Administration Charges	3,413,873		3,413,873
State - NNA Carryover Program	5,268,065		5,268,065
Just/Muni Alcohol and Drug Prevention	1,127,538		1,127,538
Domestic Violence/Child Abuse	1,000,000		1,000,000
Marriage License Fee Program	650,000		650,000
Performance Based Fines	533,911		533,911
Alternate Dispute Resolution Program	680,217		680,217
Federal Forest Reserve Title III	74,869		74,869
Disaster Recovery Fund	92,039		92,039
Glen Helen Amphitheater	1,789,413		1,789,413
Blockbuster Pavilion Improvements	221,848		221,848
Chino Open Space Project	6,117,316		6,117,316
Juvenile Justice Program	6,008,061		6,008,061
Vector Control Program	3,599,897		3,599,897
County Redevelopment Agency	75,192,634		75,192,634
Park Maintenance and Repairs	947,951		947,951
Calico Marketing Services	394,513		394,513
Unified Property System	131,786		131,786
Southwest Border Prosecution Initiative	2,398,468		2,398,468
<b>GRAND TOTAL</b>	<b>3,144,174,929</b>	<b>35,452,753</b>	<b>3,179,627,682</b>



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 2COUNTY OF SAN BERNARDINO  
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
AS OF JUNE 30, 2006

COUNTY FUNDS (1)	FUND EQUITY AS OF 6/30/2006 ACTUAL (2)	LESS: RESERVES AND DESIGNATIONS AT 6/30/2006			FUND BALANCE UNRESERVED/ UNDESIGNATED (GAAP BASIS) 6/30/2006 ACTUAL (6)	PLUS GASB 31 ADJUSTMENT (7)	FUND BALANCE UNRESERVED/ UNDESIGNATED (BUDGETARY BASIS) 6/30/2006 ACTUAL (8)
		RESERVED FOR ENCUMBRANCES (3)	GENERAL AND OTHER RESERVES (4)	DESIGNATIONS (5)			
General Fund	272,042,371	15,268,723	33,265,403	127,726,876	95,763,369	4,935,446	100,698,815
Restricted General Fund	120,377,598	0	0	0	120,377,598	146,130	120,523,728
Transportation	23,046,847	13,588,402	187,121	0	9,271,324	182,502	9,453,826
County Library	622,340	67,132	5,500	0	529,708	0	529,708
Economic and Community Development	18,819,336	4,125,007	750	0	14,693,579	182,447	14,876,026
Aging and Adult Services	1,389,605	0	200	0	1,389,405	6,584	1,396,089
Jobs and Employment Services	49,969	(110,722)	2,500	0	158,191	3,190	161,381
AB 75 Tobacco Tax Program	1,724,283	0	0	0	1,724,283	6,169	1,730,442
Special Aviation	5,021,770	1,416,833	0	0	3,604,937	62,295	3,667,232
Local Law Enforcement Block Grant	62,465	0	0	0	62,465	1,120	63,585
Sheriff's Special Projects	8,873,662	528,552	8,500	0	8,336,610	58,356	8,394,966
Special Transportation	28,337,107	4,635,654	0	0	23,701,453	204,864	23,906,317
Preschool Services Department	98,712	276,598	9,500	0	(187,386)	8,530	(178,856)
Micrographics Fees	16,824,592	194,007	0	0	16,630,585	0	16,630,585
Capital Improvements	84,073,861	16,692,717	0	0	67,381,144	19,829	67,400,973
DA Special Projects	4,018,288	0	0	0	4,018,288	14,288	4,032,576
Probation Asset Forfeiture	75,764	0	0	0	75,764	662	76,426
Assessor AB 816 Project	146,090	0	0	0	146,090	9,558	155,648
Mental Services Health Act	880,613	0	0	0	880,613	5,119	885,732
Habitat Conservation Program	(888)	0	0	0	(888)	888	0
Substance Abuse and Crime Prevention	71,331	0	0	0	71,331	31,576	102,907
AB 212 Teacher Stipends	33,733	0	0	0	33,733	4,422	38,155
General Plan Update	1,465,276	1,016,203	0	0	449,073	14,938	464,011
Regional Parks Prop 12 Project	523,307	240,890	0	0	282,617	2,021	284,638
Regional Parks Prop 40 Project	30,162	175,814	0	0	(145,452)	762	(144,690)
Museum Special Projects	532,461	0	0	0	532,451	4,823	537,274
ARMC Archstone Foundation	35,105	0	0	0	35,105	0	35,105
Registration Fee Projects	26,984	0	0	0	26,984	4,891	31,875
State Bio-Terrorism	596,730	0	0	0	596,730	13,126	609,856
Central Courthouse Seismic Retrofit	(36,212)	0	0	0	(36,212)	36,212	0
Courthouse Facilities - Excess 25%	3,878,848	0	0	0	3,878,848	43,450	3,922,298
Central Courthouse - Surcharge	10,457,676	0	0	0	10,457,676	41,775	10,499,451
Tobacco Settlement Agreement	13,303,802	0	0	0	13,303,802	123,653	13,427,455
Boating Grant - Moabi Regional	(780)	95,525	0	0	(96,305)	1,189	(95,116)
County Trail System	(59,696)	817,544	0	0	(877,440)	838	(876,602)
Survey Monument Preservation	395,418	0	0	0	395,418	0	395,418
County Fish and Game	17,845	0	0	0	17,845	0	17,845
Off-Highway Vehicle License Fees	52,856	0	0	0	52,856	0	52,856
California Grazing Fees	285,669	0	0	0	285,669	1,363	287,022
Birth and Death Certificate Surcharge Fees	362,662	0	0	0	362,662	2,924	365,586
DUI/PC 1000 Program	220,027	0	0	0	220,027	2,662	222,689
Commuter Services	311,982	0	0	0	311,982	2,612	314,594
Employee Benefits and Services	1,013,491	20,086	0	0	993,405	10,451	1,003,856
State - NNA Carryover Program	3,348,409	0	0	0	3,348,409	24,255	3,372,664
Just/Muni Alcohol and Drug Prevention	704,474	0	0	0	704,474	8,064	712,538
Domestic Violence/Child Abuse	773,254	0	0	0	773,254	6,803	780,057
Marriage License Fee Program	389,185	0	0	0	389,185	0	389,185
Performance Based Fines	230,468	0	0	0	230,468	943	231,411
Alternate Dispute Resolution Program	89,973	6,175	0	0	83,798	419	84,217
Federal Forest Reserve Title III	6,431	0	0	0	6,431	737	7,168
Disaster Recovery Fund	41,122	0	0	0	41,122	10,917	52,039
Glen Helen Amphitheater	509,580	0	0	0	509,580	9,833	519,413
Blockbuster Pavilion Improvements	190,728	0	0	0	190,728	1,620	192,348
Chino Open Space Project	4,959,648	25,468	0	0	4,934,180	40,570	5,014,750
Juvenile Justice Program	1,759,684	480,496	0	0	1,269,188	35,337	1,334,525
Vector Control Program	1,824,108	0	0	0	1,824,108	17,789	1,841,897
County Redevelopment Agency	65,004,534	165,667	200	0	64,838,667	340,252	65,178,919
Park Maintenance and Repairs	1,243,888	491,233	0	0	752,655	8,296	760,951
Calico Marketing Services	953	0	0	0	953	360	1,313
Unified Property System	98	0	0	0	98	34	132
Southwest Border Prosecution Initiative	288,177	0	0	0	288,177	817	288,994
<b>GRAND TOTAL</b>	<b>701,447,566</b>	<b>60,215,604</b>	<b>33,499,674</b>	<b>127,726,876</b>	<b>480,005,412</b>	<b>6,688,591</b>	<b>486,694,003</b>

ARITHMETIC RESULTS  
TOTALS TRANSFERRED FROM  
TOTALS TRANSFERRED TO

SCH 3, COL 2

SCH 3, COL 2

COL 2 - 3 - 4 - 5

COL 6 + 7

SCH 1, COL 2



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 3COUNTY OF SAN BERNARDINO  
DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS  
FOR FISCAL YEAR 2007

DESCRIPTION (1)	RESERVES/ DESIGNATIONS BALANCE AS OF 6/30/2006 (2)	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES TO BE PROVIDED IN BUDGET YEAR		TOTAL RESERVES/ DESIGNATIONS FOR FY 2007 (7)
		RECOMMENDED (3)	APPROVED/ ADOPTED BY THE BOARD (4)	RECOMMENDED (5)	APPROVED/ ADOPTED BY THE BOARD (6)	
<b>General Fund</b>						
Reserved for:						256,303
Inventory	296,303					115,450
Imprest Cash	119,450					310,200
Revolving Funds	310,200					35,664
Change Funds	35,664					769,970
CSA Revolving Loan	769,970					2,107,175
Prepaid Items	2,107,175					15,974,721
Loans Receivable	15,974,721					2,000,000
Advances	2,000,000					11,671,920
Toaler	11,671,920					
Designated for:						32,074,905
Medical Center Debt Service	32,074,905					637,153
Justice Facilities	637,153			3,700,000	3,700,000	9,992,996
Juvenile Maximum Security	5,662,986			7,900,000	7,900,000	22,800,000
Future Retirement Rate	14,900,000					6,075,281
Toaler	6,075,281			10,719,160	10,719,160	52,456,025
General Purpose	41,736,865					1,865,025
Resettlement	1,865,025					0
Equity Pool	1,507,038	1,507,038	1,507,038			0
Bark Beetle	0					3,000,000
Insurance	3,000,000			2,278,043	2,278,043	2,775,043
Electronic Voter Systems	500,000					4,900,000
Capital Projects	4,000,000					3,703,030
Museum's Hall of Paleontology	3,703,030			1,105,550	1,105,550	783,473
Business Process Improvements	2,510,606	2,832,663	2,832,663			0
Southwest Border Prosecution Initiative	1,723,987	1,723,987	1,723,987			800,000
Boards Approved Loans	800,000			2,750,000	2,750,000	2,750,000
Moontide Zoo	0			7,000,000	7,000,000	14,000,000
Future Financing Reserve	7,000,000					190,401,324
General Fund Total	161,012,279	6,063,708	6,063,708	35,452,753	35,452,753	
<b>Transportation</b>						
Reserved for:						184,621
Inventory	184,621					2,500
Imprest Cash	2,500	0	0	0	0	187,121
Transportation Total	187,121					
<b>County Library</b>						
Reserved for:						2,775
Imprest Cash	2,775					2,725
Change Funds	2,725	0	0	0	0	5,500
County Library Total	5,500					
<b>Economic and Community Development</b>						
Reserved for:						750
Imprest Cash	750					
<b> Aging and Adult Services</b>						
Reserved for:						200
Imprest Cash	200					
<b>Jobs and Employment Services</b>						
Reserved for:						2,500
Imprest Cash	2,500					
<b>Sheriff's Special Projects</b>						
Reserved for:						3,500
Imprest Cash	3,500					5,000
Revolving Funds	5,000	0	0	0	0	8,500
<b>Headstart/Preschool Services</b>						
Reserved for:						9,500
Imprest Cash	9,500					
<b>County Redevelopment Agency</b>						
Reserved for:						200
Imprest Cash	200					
<b>GRAND TOTAL</b>	<b>161,226,550</b>	<b>6,063,708</b>	<b>6,063,708</b>	<b>35,452,753</b>	<b>35,452,753</b>	<b>190,615,596</b>

ARITHMETIC RESULTS  
TOTALS TRANSFERRED TO

SCH 2, COL 4 &amp; 5

SCH 1, COL 3

SCH 1, COL 7

COL 2 + 4 + 6



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 4COUNTY OF SAN BERNARDINO  
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES  
FOR FISCAL YEAR 2007

DESCRIPTION	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 RECOMMENDED BY CAO	FY 2007 APPROVED/ ADOPTED
<b>SUMMARIZATION BY SOURCE:</b>				
Taxes	472,058,142	564,643,642	595,517,192	620,217,229
Licenses, Permits and Franchises	20,918,414	22,404,504	24,278,686	24,784,283
Fines, Forfeitures and Penalties	13,900,548	13,484,382	12,882,862	12,882,862
Revenue from Use of Money and Property	37,634,105	55,390,472	42,069,452	42,091,416
Intergovernmental Revenues	1,246,502,827	1,217,381,172	1,315,036,899	1,313,866,312
Charges for Current Services	349,903,248	266,626,351	368,766,943	407,486,747
Other Revenues	50,046,592	40,260,666	34,903,379	34,850,841
Other Financing Sources	107,821,779	230,577,668	164,708,269	230,690,281
<b>GRAND TOTAL</b>	<b>2,298,779,452</b>	<b>2,410,660,778</b>	<b>2,588,153,621</b>	<b>2,686,869,971</b>
<b>SUMMARIZATION BY FUND:</b>				
General Fund	1,927,401,148	1,926,044,312	2,165,762,353	2,206,341,933
Restricted General Fund	75,591,886	47,978,204	(25,184,626)	(30,122,517)
Transportation	40,045,123	74,499,798	70,620,661	86,626,873
County Library	13,035,681	17,877,850	15,104,515	16,126,515
Economic and Community Development	22,338,993	23,438,940	36,088,254	36,120,085
Aging and Adult Services	3,962,208	5,185,658	4,840,818	4,840,818
Job and Employment Services	13,539,361	12,611,371	13,116,429	13,116,429
AB 75 Tobacco Tax Program	1,483,546	2,978,133	2,553,577	2,096,924
Special Aviation	10,990,145	4,872,205	38,069,923	35,422,425
Local Law Enforcement Block Grant	118,257	1,064,466	310,287	930,632
Sheriff's Special Projects	12,790,138	13,185,696	14,106,163	14,468,780
Special Transportation	9,587,398	13,441,878	21,585,526	21,797,528
Preschool Services Department	37,654,483	37,303,656	58,512,562	38,891,418
Micrographic Fees	6,443,892	6,879,685	6,642,000	6,642,000
Capital Improvements	51,007,384	105,807,019	82,401,428	120,564,239
DA Special Projects	8,283,349	4,609,387	5,463,883	5,744,381
Probation Asset Forfeiture	82,203	2,682	7,434	7,434
Assessor AB 818 Project	2,162,020	1,030,037	2,255,295	2,255,295
Mental Services Health Act	557,571	1,287,155	27,900,880	27,900,880
Habitat Conservation Program	3,016	1,858	0	0
Substance Abuse and Crime Prevention	5,959,083	5,984,314	5,907,501	6,089,773
AB 212 Teacher Stipends	652,350	661,702	0	0
General Plan Update	1,034,165	557,910	0	0
Regional Parks Prop 12 Project	379,737	2,279,790	1,972,974	1,744,684
Regional Parks Prop 40 Project	1,080,283	834,838	3,203,455	2,881,905
Museum Special Projects	18,627	24,299	10,000	10,000
Mental Health Patient Fund	(2,638)	0	0	0
ARMC Archstone Foundation	0	35,105	39,306	39,306
Registration Fee Projects	60,519	32,178	0	0
Cajon Dump Site Clean-up	36	0	0	0
State Bio-Terrorism	2,233,531	2,768,816	2,807,953	2,807,953
Central Courthouse Seismic Retrofit	1,046,811	641,845	0	0
Courthouse Facilities - Excess 25%	1,350,380	1,643,591	1,377,100	1,560,000
Central Courthouse - Surcharge	1,042,864	7,787,153	2,256,900	2,256,900
Tobacco Settlement Agreement	16,757,407	17,438,142	16,423,588	16,423,588
Boating Grant - Mosby Regional	1,457,983	19,268	0	120,279
County Trail System	2,153,686	545,587	5,169,411	5,435,195
Survey Monument Preservation	144,990	134,980	135,432	135,432
County Fish and Game	7,611	8,081	8,000	8,000
Off-Highway Vehicle License Fees	33,082	0	40,000	80,000
California Grazing Fees	11,235	12,876	70,179	70,179
Birth and Death Certificate Surcharge Fees	148,297	165,599	153,000	153,000
DUUPC 1000 Program	119,944	137,735	90,000	90,000
Commuter Services	506,066	381,123	505,000	505,000
Employee Benefits and Services	1,665,070	2,131,951	2,410,817	2,410,817
State - NNA Carryover Program	1,986,801	2,580,932	1,300,000	1,895,481
Just/Muni Alcohol and Drug Prevention	439,099	482,647	415,000	415,000
Domestic Violence/Child Abuse	509,114	540,103	423,131	219,943
Marriage License Fee Program	401,579	428,630	423,144	260,815
Performance Based Fines	0	231,411	302,500	302,500
Alternate Dispute Resolution Program	241,140	644,028	596,000	596,000
Federal Forest Reserve Title III	86,565	65,552	67,701	67,701
Disaster Recovery Fund	(44,293)	44,107	40,000	40,000
Glen Helen Amphitheater	1,165,561	1,213,118	1,270,000	1,270,000
Blockbuster Pavilion Improvements	28,798	30,104	29,500	29,500
Chino Open Space Project	1,281,470	1,102,950	1,102,966	1,102,966
Juvenile Justice Program	5,582,332	1,737,484	4,873,526	4,873,526
Vector Control Program	1,744,340	1,727,874	1,758,000	1,758,000
County Redevelopment Agency	9,849,304	54,502,626	10,013,715	10,013,715
Park Maintenance and Repairs	263,529	659,973	187,000	187,000
Calico Marketing Services	363,820	380,996	393,200	393,200
Unified Property System	0	48,366	131,786	131,654
Southwest Border Prosecution Initiative	0	288,794	2,109,674	2,109,674
<b>GRAND TOTAL</b>	<b>2,298,779,452</b>	<b>2,410,660,778</b>	<b>2,588,153,621</b>	<b>2,686,869,971</b>
TOTAL TRANSFERRED FROM	SCH 5, COL 2	SCH 5, COL 3	SCH 5, COL 4	SCH 5, COL 5
TOTAL TRANSFERRED TO				SCH 1, COL 4



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 5COUNTY OF SAN BERNARDINO  
ANALYSIS OF FINANCING SOURCES BY SOURCE AND FUND  
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SOURCE CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
<b>TAXES</b>					
Property Taxes - Current Secured - Debt Service	30,288	30,083	0	0	CSA - DS
Property Taxes - Current Secured 1% Debt Service	3,802,411	11,580,339	5,549,365	5,549,365	CSA - DS
Property Taxes - Current Secured 1%	108,400,916	127,188,040	158,148,166	166,839,032	GENERAL
Property Taxes - Current Secured 1%	7,659,763	8,961,952	9,938,225	9,938,225	LIBRARY
Property Taxes - Current Unsecured Debt Service	4,330	4,974	0	0	CSA - DS
Property Taxes - Current Unsecured	564,952	680,401	0	0	CSA - DS
Property Taxes - Current Unsecured	6,178,417	6,573,526	6,606,632	6,606,632	GENERAL
Property Taxes - Current Unsecured	392,182	406,017	400,000	400,000	LIBRARY
Property Taxes - Current Utility Unitary	4,635	6,708	0	0	CSA - DS
Property Taxes - Current Utility Unitary	10,289,772	10,693,695	10,268,000	10,268,000	GENERAL
Property Taxes - Current Utility Unitary	384,272	399,351	375,000	375,000	LIBRARY
Property Taxes - Prior Secured Debt Service	255	706	0	0	CSA - DS
Property Tax Pr Sec Unclaimed Refu	0	0	1,000,000	1,000,000	GENERAL
Property Taxes - Prior Secured	31,538	96,364	0	0	CSA - DS
Property Taxes - Prior Secured	2,561,279	353,543	250,000	250,000	GENERAL
Property Taxes - Prior Secured	643,602	327,144	500,000	500,000	LIBRARY
Property Taxes - Prior Unsecured Debt Service	313	106	0	0	CSA - DS
Property Taxes - Prior Unsecured	35,709	12,910	0	0	CSA - DS
Property Taxes - Prior Unsecured	552,067	561,896	556,646	556,646	GENERAL
Property Taxes - Prior Unsecured	33,552	35,443	40,000	40,000	LIBRARY
Property Taxes - Prior Unitary	719	(0)	0	0	GENERAL
Property Taxes - Prior Unitary	58	(0)	0	0	LIBRARY
Property Tax In Lieu of VLF	126,424,920	168,525,075	174,010,543	187,409,286	GENERAL
Penalties, Interest and Costs	7,428	20,172	0	0	CSA - DS
Penalties, Interest and Costs	22,247	13,422	13,000	13,000	E. C. D.
Penalties, Interest and Costs	5,985,606	7,335,386	5,402,095	5,402,095	GENERAL
Penalties, Interest and Costs	23,349	19,908	25,000	25,000	LIBRARY
Penalties, Interest and Costs	73,984	48,199	30,000	30,000	VECTOR CONTROL PROGRAM
Special Assessments All Prior Years	66,074	19,060	16,500	16,500	E. C. D.
Special Assessments All Prior Years	285,014	355,827	450,000	450,000	GENERAL
Special Assessments All Prior Years	182,032	152,394	183,000	183,000	VECTOR CONTROL PROGRAM
Special Assessments-Current Year	968,844	842,374	772,000	772,000	GENERAL
Special Assessments-Current Year	1,449,509	1,458,419	1,500,000	1,500,000	VECTOR CONTROL PROGRAM
Other Taxes - Aircraft Tax	701,450	720,985	698,521	698,521	GENERAL
Other Taxes - Delinquent Mobile Home	14,079	9,850	0	0	GENERAL
Other Taxes - Racehorse	2,836	1,513	1,479	1,479	GENERAL
Other Taxes - Supplemental Rols	179,840	592,883	0	0	CSA - DS
Other Taxes - Supplemental Rols	13,219,538	25,050,014	14,000,000	14,000,000	GENERAL
Other Taxes - Supplemental Rols	560,646	821,867	650,000	650,000	LIBRARY
Other Taxes - Property Transfer	15,184,960	17,855,238	19,936,370	19,936,370	GENERAL
Other Taxes - Hotel/Motel	1,181,529	1,206,374	1,176,978	1,176,978	GENERAL
In Lieu Local Sales & Use Tax	4,107,269	8,000,277	6,558,303	6,558,303	GENERAL
Sales and Use Taxes	15,539,916	16,930,040	16,517,373	16,517,373	GENERAL
Sales and Use Taxes	7,006,380	7,785,906	7,721,532	7,721,532	SPECIAL TRANSPORTATION
1/2% Sales Tax - Public Safety	137,051,869	140,855,161	152,222,464	154,832,892	GENERAL
Prop 10 Tobacco Tax	247,790	0	0	0	PRESCHOOL SERVICES
<b>TOTAL TAXES</b>	<b>472,058,142</b>	<b>564,543,542</b>	<b>595,517,192</b>	<b>620,217,229</b>	
<b>LICENSES, PERMITS AND FRANCHISES</b>					
Ambulance Licenses	88,950	87,750	88,975	88,975	GENERAL
Animal Licenses	897,418	1,129,381	716,000	716,000	GENERAL
Business Licenses	42,514	42,549	43,239	48,409	GENERAL
Construction Permits	6,894,319	7,336,799	9,530,495	9,530,495	GENERAL
Construction Permits	630	12,285	0	0	TRANSPORTATION
Road Permits	188,791	221,856	225,000	225,000	TRANSPORTATION
Other Licenses and Permits	6,814,592	7,132,456	6,959,956	7,460,404	GENERAL
Cable Television	1,182,232	1,362,097	1,500,000	1,500,000	GENERAL
Gas	2,070,610	2,291,927	2,400,000	2,400,000	GENERAL
Water	215,103	230,986	230,000	230,000	GENERAL
Electricity	2,426,736	2,452,570	2,480,000	2,480,000	GENERAL
Pipeline	96,519	102,848	105,000	105,000	GENERAL
Telecommunications	0	1,000	0	0	GENERAL
<b>TOTAL LICENSES, PERMITS AND FRANCHISES</b>	<b>20,918,414</b>	<b>22,404,504</b>	<b>24,278,665</b>	<b>24,784,283</b>	
<b>FINES, FOERFEITURES, AND PENALTIES</b>					
Vehicle Code Fines	80,094	91,231	65,000	65,000	GENERAL
Victim Restitution	0	35	0	0	GENERAL
Parking Fines	127,669	148,831	130,000	130,000	GENERAL
Other Court Fines	240,834	11,900	0	0	ALTERNATE DISPUTE RESOLUTION
Other Court Fines	948,042	501,464	0	0	CENTRAL COURTHOUSE SEISMIC
<b>FINES, FOERFEITURES, AND PENALTIES (Continued)</b>					
Other Court Fines	1,000,515	1,356,517	1,920,000	1,920,000	CENTRAL COURTHOUSE - SURCHARGE
Other Court Fines	7,011	8,081	8,000	8,000	FISH AND GAME
Other Court Fines	4,396,132	9,619,621	8,661,500	8,661,500	GENERAL
Other Court Fines	418,534	443,874	403,000	403,000	JUST/MUNI ALCOHOL & DRUG PREV
Court Administration Assessments	32,326	16,242	20,000	20,000	GENERAL
Warrant Servicing	4,069,891	400,010	5,000	5,000	GENERAL
Other Forfeitures	1	0	0	0	GENERAL
Other Forfeitures	0	0	75,000	75,000	SHERIFF'S SPECIAL PROJECTS
Penalties	4,060	3,274	3,300	3,300	E. C. D.
Penalties	62,689	103,679	65,562	65,562	GENERAL



STATE CONTROLLER  
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SOURCE CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
Penalties	0	227,756	300,000	300,000	PERFORMANCE BASED FINES
Forfeitures - District Attorney	2,484,595	551,737	1,225,000	1,225,000	DA SPECIAL PROJECTS
Forfeitures - District Attorney	28,153	128	1,500	1,500	GENERAL
<b>TOTAL FINES, FORFEITURES AND PENALTIES</b>	<b>13,900,546</b>	<b>13,484,382</b>	<b>12,882,882</b>	<b>12,882,882</b>	
<b>REVENUE FROM USE OF MONEY AND PROPERTY</b>					
Interest	1,970	17,142	0	0	AB 212 TEACHER SRIPENDS
Interest	17,746	25,910	20,000	20,000	AGING AND ADULT SERVICES
Interest	305	1,824	1,800	1,800	ALTERNATE DISPUTE RESOLUTION
Interest	0	0	300	300	ARMC ARCHSTONE FOUNDATION
Interest	21,106	37,053	25,000	25,000	ASSESSOR AB 818
Interest	48,944	40,515	10,000	10,000	EMPLOYEE BENEFITS AND SERVICES
Interest	6,361	11,337	8,000	8,000	BIRTH & DEATH CERT. SURCHARGE
Interest	1,627	4,611	0	0	BOATING GRANT - MOABI
Interest	36	0	0	0	CAJON DUMP SITE CLEANUP
Interest	1,888	1,396	1,200	1,200	CALICO MARKETING SVCS
Interest	49,285	76,889	0	0	CAPITAL IMPROVEMENTS
Interest	42,350	161,948	336,900	336,900	CENTRAL COURTHOUSE - SURCHARGE
Interest	98,770	140,380	0	0	CENTRAL COURTHOUSE SEISMIC
Interest	81,006	157,276	90,000	90,000	CHINO OPEN SPACE
Interest	6,442	10,124	5,000	5,000	COMMUTER SERVICES
Interest	4,422	3,249	2,200	2,200	COUNTY TRAIL SYSTEM
Interest	77,265	188,439	127,100	160,000	COURTHOUSE FACILITIES - EXCESS
Interest	422,698	1,319,037	551,200	551,200	CSA - DS
Interest	35,375	55,393	30,500	30,500	DA SPECIAL PROJECTS
Interest	27,455	42,323	40,000	40,000	DISASTER RECOVERY FUND
Interest	11,472	26,374	15,000	15,000	DOMESTIC VIOLENCE/CHILD ABUSE
Interest	5,578	10,319	5,000	5,000	DUI/PC 1000 PROGRAM
Interest	688,408	729,660	649,878	649,878	E. C. D.
Interest	775	2,856	775	775	FEDERAL FOREST RESERVE TITLE II
Interest	27,528,385	42,754,454	31,086,893	31,086,893	GENERAL
Interest	34,185	57,910	0	0	GENERAL PLAN UPDATE
Interest	18,721	38,118	25,000	25,000	GLEN HELEN AMPHITHEATER
Interest	3,798	6,281	4,500	4,500	GLEN HELEN AMPHITHEATER REPAIRS
Interest	3,090	5,246	2,679	2,679	GRAZING FEES
Interest	3,016	3,442	0	0	HABITAT CONSERVATION
Interest	4,085	250	12,000	12,000	J.E.S.D.
Interest	16,036	31,263	12,000	12,000	JUST/MUNI ALCOHOL & DRUG PREV
Interest	164,121	136,988	115,328	115,328	JUVENILE JUSTICE PROGRAM
Interest	4,298	4,341	385	385	L.L.E.B.G.
Interest	225	19,844	0	0	MENTAL HEALTH SERVICES
Interest	10,462	18,696	10,000	10,000	MUSEUM SPECIAL PROJECTS
Interest	28,396	32,161	19,000	19,000	PARK MAINT AND REPAIRS
Interest	0	3,855	2,500	2,500	PERFORMANCE BASED FINES
Interest	19,103	33,067	0	0	PRESCHOOL SERVICES
Interest	80	2,582	3,600	3,600	PROBATION ASSET FORFEITURE
Interest	4,199	7,833	1,800	1,800	REGIONAL PARKS PROP 12 PROJECT
Interest	5,983	2,953	2,600	2,600	REGIONAL PARKS PROP 40 PROJECT
Interest	10,965	18,960	0	0	REGISTRATION FEE PROJECTS
Interest	210,158	226,252	169,000	169,000	SHERIFF'S SPECIAL PROJECTS
Interest	0	2,392	1,500	1,500	SOUTHWEST BORDER PROSECUTION
Interest	113,611	202,767	0	0	SPECIAL AVIATION
Interest	380,409	794,193	646,522	646,522	SPECIAL TRANSPORTATION
Interest	41,134	94,027	75,000	75,000	STATE - NNA CARRYOVER
Interest	29,924	50,883	15,000	15,000	STATE BIO-TERRORISM
Interest	101,600	122,409	50,000	50,000	SUBSTANCE ABUSE
Interest	280,108	479,359	250,000	250,000	TOBACCO SETTLEMENT
Interest	4,796	20,674	45,000	45,000	TOBACCO TAX
Interest	358,057	707,495	410,825	410,825	TRANSPORTATION
Interest	0	132	0	0	UNIFIED PROPERTY SYSTEM
Interest	38,516	88,963	45,000	45,000	VECTOR CONTROL PROGRAM
<b>REVENUE FROM USE OF MONEY AND PROPERTY (Continued)</b>					
Rents and Concessions	56,044	61,580	60,000	60,000	CALICO MARKETING SVCS
Rents and Concessions	900,964	945,558	1,012,566	1,012,566	CHINO OPEN SPACE
Rents and Concessions	500	1,000	1,000	1,000	E. C. D.
Rents and Concessions	3,848,182	3,693,780	3,912,969	3,912,969	GENERAL
Rents and Concessions	1,006,840	1,175,000	1,125,000	1,125,000	GLEN HELEN AMPHITHEATER
Rents and Concessions	184,886	218,149	201,400	201,400	J.E.S.D.
Rents and Concessions	393,796	703,332	702,396	702,396	SPECIAL AVIATION
Rents and Concessions	120,079	113,669	50,000	50,000	TRANSPORTATION
Rents and Concessions-Vending Machines	54,109	59,050	67,200	67,200	GENERAL
Royalties	0	310	0	0	GENERAL
<b>TOTAL REVENUE FROM MONEY AND PROPERTY</b>	<b>37,634,105</b>	<b>55,380,472</b>	<b>42,059,452</b>	<b>42,091,416</b>	
<b>INTERGOVERNMENTAL REVENUES</b>					
<b>State Aid:</b>					
Aviation - State Matching	40,000	40,000	40,000	40,000	GENERAL
Aviation - State Matching	19,600	0	680,158	680,158	SPECIAL AVIATION
Highway Users Tax	28,469,805	28,842,872	29,000,000	29,000,000	TRANSPORTATION
Motor Vehicle In-Lieu Tax	37,599,364	0	0	0	GENERAL
Vehicle License Fees In-Lieu Tax	203,262	0	0	0	GENERAL
State Other In Lieu Tax	94	0	0	0	GENERAL





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SOURCE CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
Court Services Restitution	106,486	135,111	128,889	128,889	GENERAL
Welfare Administration	60,581,444	70,102,098	76,587,725	77,085,288	GENERAL
Aid for Children	172,678,498	162,207,713	156,531,610	156,531,610	GENERAL
Aid for Children	2,105,479	2,203,139	2,267,300	2,267,300	PRESCHOOL SERVICES
Health Administration	24,247,153	25,703,509	28,601,478	28,601,478	GENERAL
Realignment Revenue	2,527,936	28,161,816	(59,236,159)	(71,699,454)	GENERAL
Aid to Crippled Children	6,865,699	7,250,675	10,268,142	10,268,142	GENERAL
Aid for Health	26,960,130	27,936,040	4,467,400	4,642,738	GENERAL
Aid for Health	2,203,607	2,717,933	2,792,953	2,792,953	STATE BIO-TERRORISM
Aid for Health	5,857,261	5,860,405	5,857,501	6,049,773	SUBSTANCE ABUSE
Social Services Realignment	72,095,028	83,141,750	87,826,701	87,826,701	GENERAL
Realignment Revenue for Health	56,130,965	31,215,225	58,127,235	58,127,235	GENERAL
Aid for Mental Health	13,916,707	15,756,869	14,276,938	14,276,938	GENERAL
Mental Health Realignment	52,649,996	49,385,291	52,264,808	52,264,808	GENERAL
Aid for Agriculture	1,847,736	2,131,867	1,972,345	2,118,750	GENERAL
Aid for Disaster	1,845,372	1,995,802	2,071,593	2,071,593	PRESCHOOL SERVICES
Aid for Disaster	936	0	0	0	ASSESSOR AB 818
Aid for Disaster	(48,723)	20,653	0	0	DISASTER RECOVERY FUND
Aid for Disaster	107,308	92,852	0	0	GENERAL
Aid for Disaster	(7,461)	0	0	0	PRESCHOOL SERVICES
Aid for Disaster	496	0	0	0	LIBRARY
Aid for Disaster	352	30,263	0	0	PARK MAINTENANCE & REPAIRS
Aid for Disaster	(110,752)	274,087	0	0	TRANSPORTATION
State - Capital Grants	936,542	499,657	0	120,279	BOATING GRANT - MOABI REGIONAL
State - Capital Grants	451,783	0	4,060,000	4,325,779	COUNTY TRAIL SYSTEM
State - Capital Grants	144,716	419,067	150,000	150,000	GENERAL
State - Capital Grants	(62,163)	0	330,000	330,000	SPECIAL TRANSPORTATION
State - Capital Grants	33,763	253,999	0	0	TRANSPORTATION
Aid for Exchange/Matching Funds	2,388,738	1,194,369	1,194,369	1,194,369	TRANSPORTATION
State Aid for Veterans Affairs	136,647	129,744	136,000	136,000	GENERAL
Cops Program	1,522,190	1,538,606	548,282	548,282	GENERAL
Juvenile Justice Program	5,215,203	1,365,396	3,903,802	3,903,802	JUVENILE JUSTICE PROGRAM
Homeowner's Tax Relief	170	1,385	0	0	CSA - DS
Homeowner's Tax Relief	2,460,285	2,555,026	2,457,196	2,457,196	GENERAL
Homeowner's Tax Relief	158,434	153,369	158,000	158,000	LIBRARY
Other State Support	13,404,548	14,498,657	15,192,240	15,192,240	GENERAL
Other State Support	0	1,267,311	27,900,880	27,900,880	MENTAL HEALTH SERVICES
Other State Support	2,800,319	3,513,069	7,000,000	7,000,000	TRANSPORTATION
Other State Aid	0	74,901	172,980	172,980	ALTERNATE DISPUTE RESOLUTION
Other State Aid	2,244,119	2,474,515	2,583,383	2,884,481	DA SPECIAL PROJECTS
Other State Aid	27,657,784	20,115,842	17,173,033	17,173,033	GENERAL
Other State Aid	825,190	856,855	0	0	PRESCHOOL SERVICES
Other State Aid	13,348,327	12,177,778	0	0	J.E.S.D.
Other State Aid	598,330	821,048	850,000	1,150,000	LIBRARY
Other State Aid	33,082	0	40,000	80,000	OFF-HWY VEH LIC
Other State Aid	1,556,775	1,882,944	1,566,766	1,566,766	AGING AND ADULT SERVICES
Other State Aid	2,405,360	309,593	1,843,807	1,369,032	SHERIFF'S SPECIAL PROJECTS
Other State Aid	1,478,753	2,955,601	2,508,577	2,051,924	TOBACCO TAX
Other State Aid	208,435	0	0	0	TRANSPORTATION
Local Governmental Agencies	0	180,000	216,820	216,820	GENERAL
Local Governmental Agencies	0	226,882	654,396	654,396	JUVENILE JUSTICE PROGRAM
<b>INTERGOVERNMENTAL REVENUES (Continued)</b>					
State Traffic Congestion	0	4,925,983	0	11,000,000	TRANSPORTATION
Medi-Cal - Inpatient	30,033,028	33,876,397	35,761,246	35,761,246	GENERAL
Medi-Cal - Outpatient	5,116,369	5,512,714	5,629,449	5,629,449	GENERAL
State Subv Domestic Violence	0	(16,681)	0	0	DISASTER RECOVERY FUND
State Subv Domestic Violence	55	0	0	0	GENERAL
State Subv Domestic Violence	0	48	0	0	LIBRARY
SB 90 Mandated Cost Reimbursement	0	3,067	0	0	CSA - DS
SB 90 Mandated Cost Reimbursement	75,542	6,198,842	3,149,203	3,149,203	GENERAL
SB 90 Mandated Cost Reimbursement	0	104	0	0	LIBRARY
SB 90 Mandated Cost Reimbursement	0	3,752	0	0	PRESCHOOL
SB 90 Mandated Cost Reimbursement	0	8,485	0	0	TRANSPORTATION
Assembly Bills and Senate Bills	1,002,320	488,593	525,680	525,680	GENERAL
Assembly Bills and Senate Bills	636,230	631,902	0	0	AB 212 TEACHER STIPENDS
Assembly Bills and Senate Bills	2,139,938	0	0	0	ASSESSOR AB 818
State - Unrestricted Grants	0	0	3,091,270	3,091,270	E.C.D.
State - Unrestricted Grants	0	0	37,442,856	37,949,013	GENERAL
State - Unrestricted Grants	0	211,775	12,903,029	12,903,029	J.E.S.D.
State - Unrestricted Grants	0	0	869,208	869,208	PRESCHOOL
<b>Federal Aid:</b>					
Welfare Administration	145,531,522	147,516,257	167,721,081	167,951,881	GENERAL
Aid for Children	212,515,268	199,711,851	226,128,074	225,630,511	GENERAL
Aid for Day Care	2,537,367	4,284,268	3,229,054	3,229,054	GENERAL
Aid for Day Care	32,588,329	31,848,507	33,304,461	33,483,317	PRESCHOOL SERVICES
Health Administration	36,072,321	38,781,765	29,653,126	29,653,126	GENERAL
Medicare - Inpatient	226,475	228,493	219,393	219,393	GENERAL
Medicare - Outpatient	25,571	119,007	61,800	61,800	GENERAL
Federal - Capital Grants	1,532,590	360,380	459,558	459,558	COUNTY TRAIL SYSTEM
Federal - Capital Grants	0	0	493,322	493,322	GENERAL
Federal - Capital Grants	(97,510)	1,448,419	1,097,551	1,097,551	SPECIAL TRANSPORTATION
Federal - Capital Grants	1,317,059	10,052,181	23,750,247	23,750,247	TRANSPORTATION



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 5COUNTY OF SAN BERNARDINO  
ANALYSIS OF FINANCING SOURCES BY SOURCE AND FUND  
FOR FISCAL YEAR 2007

SOURCE CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
Federal - Grants	0	0	643,000	643,000	COUNTY TRAIL SYSTEM
Federal - Grants	0	0	27,631,249	27,663,080	E.C.D.
Federal - Grants	0	0	20,400,030	20,480,630	GENERAL
Federal - Grants	0	0	0	620,245	L.L.E.B.G.
Federal - Grants	0	0	400,000	400,000	SHERIFF'S SPECIAL PROJECTS
Aid for Disaster - FEMA	(23,025)	(2,945)	0	0	DISASTER RECOVERY FUND
Aid for Disaster - FEMA	0	118,513	0	0	PARK MAINTENANCE & REPAIR
Aid for Disaster - FEMA	1,700,147	16,658	0	0	GENERAL
Aid for Disaster - FEMA	(397,564)	(271,761)	3,700,000	3,700,000	TRANSPORTATION
Aid for Disaster - FHER	0	4,311,395	0	0	TRANSPORTATION
Forest Reserve Revenue	66,220	87,743	66,926	66,926	FEDERAL FOREST RESERVE TITLE II
Forest Reserve Revenue	132,440	135,486	134,415	134,415	TRANSPORTATION
Grazing Fees	8,165	8,623	7,500	7,500	GRAZING FEES
Other In-Lieu Taxes	1,742,064	1,782,856	1,848,156	1,848,156	GENERAL
Other Federal Aid	13,000	0	0	0	CAPITAL IMPROVEMENTS
Other Federal Aid	16,545,488	17,579,128	0	0	E. C. D.
Other Federal Aid	62,501,414	57,303,044	39,830,402	39,830,402	GENERAL
Other Federal Aid	1,440	0	1,440	1,440	LIBRARY
Other Federal Aid	88,026	0	0	0	JUVENILE JUSTICE PROGRAM
Other Federal Aid	113,959	1,050,145	309,902	309,902	L.L.E.B.G.
Other Federal Aid	1,518,938	2,283,055	2,410,409	2,410,409	AGING AND ADULT SERVICES
Other Federal Aid	2,480,150	1,898,087	1,864,825	1,864,825	SHERIFF'S SPECIAL PROJECTS
Other Federal Aid	0	286,402	420,000	420,000	SOUTHWEST BORDER PROSECUTION
Other Federal Aid	6,741,248	3,928,192	34,344,866	32,209,979	SPECIAL AVIATION
Other Federal Aid	1,945,867	2,486,905	1,225,000	1,820,401	STATE - NNA CARRYOVER
Other Federal Aid	377,869	(337,031)	72,500	72,500	TRANSPORTATION
<b>Other Governmental Aid:</b>					
Aid From Other Governmental Agencies	6,117,888	322,171	5,873,010	5,873,010	CAPITAL IMPROVEMENTS
Aid From Other Governmental Agencies	70,441	120,278	0	0	COUNTY TRAIL SYSTEM
Aid From Other Governmental Agencies	26,373	94,732	115,800	115,800	CSA - DS
Aid From Other Governmental Agencies	20,627,963	18,524,123	13,668,013	13,668,013	GENERAL
Aid From Other Governmental Agencies	104,406	(1,792)	0	0	JUVENILE JUSTICE PROGRAM
Aid From Other Governmental Agencies	3,335	12,751	0	0	LIBRARY
Aid From Other Governmental Agencies	30	(30)	0	0	MUSEUM SPECIAL PROJECTS
Aid From Other Governmental Agencies	575,538	1,149,316	1,971,174	1,742,884	REGIONAL PARKS PROP 12
Aid From Other Governmental Agencies	729,300	346,885	3,290,855	2,879,305	REGIONAL PARKS PROP 40
Aid From Other Governmental Agencies	310,879	220,578	300,000	300,000	COMMUTER SERVICES
Aid From Other Governmental Agencies	2,297,244	3,080,984	3,850,631	4,006,231	SHERIFF'S SPECIAL PROJECTS
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,246,502,827</b>	<b>1,217,381,172</b>	<b>1,315,036,859</b>	<b>1,313,788,070</b>	
<b>CHARGES FOR CURRENT SERVICES</b>					
Adoption Fees	90,908	72,978	95,398	95,398	GENERAL
Agricultural Services	1,763,600	2,254,319	2,759,580	2,774,880	GENERAL
Weed Abatement Contracts	150,577	171,033	167,000	167,000	GENERAL
SB 813 Implementation Cost	4,164,691	6,773,297	6,973,384	6,973,384	GENERAL
Assessment and Tax Collection Fees	2,361,010	2,585,229	2,577,000	2,577,000	GENERAL
Tax Sale Fees	568,055	290,550	228,000	228,000	GENERAL
Reimbursement Fee-Tax Deeded Property	1,577,440	967,015	855,000	856,980	GENERAL
Exclusion Fees	45,215	148,200	150,000	150,000	GENERAL
Auditing Fees	367,519	222,650	282,829	282,829	GENERAL
Accounting Services	2,814,087	2,737,914	5,588,595	5,633,485	GENERAL
Electronic Monitoring	166,378	103,940	158,160	158,160	GENERAL
Change of Plea	63,370	65,251	57,000	57,000	GENERAL
Probation Diversion Fees	70,131	84,707	75,000	75,000	GENERAL
Sealing of Records	8,280	7,507	7,300	7,300	GENERAL
Institutional Care and Services	3,011,027	3,337,071	3,948,872	3,948,872	GENERAL
Adult Supervision Fees	686,048	634,416	605,000	605,000	GENERAL
Juvenile Supervision Fees	(96)	0	0	0	GENERAL
Civil Process Service	1,567,888	1,237,738	1,800,000	1,800,000	GENERAL
Registration Fees	49,554	13,217	0	0	REGISTRATION FEE PROJECTS
Court Fees - Civil	0	555,603	421,220	421,220	ALTERNATE DISPUTE RESOLUTION
Court Fees - Civil	0	172,600	0	0	CENTRAL COURTHOUSE - SURCHARGE
Court Fees	16,035,518	10,202,451	8,943,500	8,943,500	GENERAL
Court Installment Fees	132,726	148,825	142,000	142,000	GENERAL
Reimbursement For Welfare Child Support	1,917,730	2,016,987	1,401,991	1,401,991	GENERAL
Health Fees	751,439	723,290	847,898	1,190,122	GENERAL
Health Service Fees	127,534,385	27,498,108	132,237,282	132,237,282	GENERAL
Vitals and Health Statistic Fees	147,732	150,676	142,000	142,000	MICROGRAPHICS FEES
Private Pay - Inpatient	183,429	161,768	148,287	148,287	GENERAL
Private Pay - Outpatient	399,963	437,494	398,200	398,200	GENERAL
California Childrens Services	0	4,735	0	0	E.C.D.
California Childrens Services	675	1,987	1,000	1,000	GENERAL
Ambulance Subscription Fees	(1)	0	0	0	GENERAL
Coroner's Removal Fees	174,663	166,330	163,000	163,000	GENERAL
Coroner's Report Fees	5,152	34,411	35,557	35,557	GENERAL
Mental Health Services	153,256	195,095	200,000	200,000	GENERAL
Mental Health Services	114,366	127,411	85,000	85,000	DUI/PC 1000 PROGRAM
Mental Health Services	2	0	0	0	JUVENILE JUSTICE PROGRAM
Humane Services	1,074,204	1,179,465	1,011,247	1,011,247	GENERAL
Telephone & Telegraph	167,308	147,157	200,000	200,000	GENERAL
Educational Services	249,803	491,529	304,842	304,842	GENERAL
Election Services	1,879,361	2,883,663	1,028,655	1,050,459	GENERAL
Estate Fees	237,169	322,206	237,000	237,000	GENERAL
Legal Services	0	3,059	0	0	CSA - DS



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COUNTY BUDGET ACTCOUNTY BUDGET FORM  
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SOURCE CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
Legal Services	5,455,986	5,835,022	6,551,194	7,069,944	GENERAL
Legal Services - Justice Courts	226,918	262,464	450,000	450,000	GENERAL
SB 2557 Booking Fees-Accrued	(415,852)	(432,532)	0	0	GENERAL
Booking Fees	5,261,345	3,269,706	2,500,000	2,500,000	GENERAL
Law Enforcement Services	82,020,324	93,013,761	102,173,065	108,690,752	GENERAL
Law Enforcement Services	2,138,264	3,045,817	3,424,162	3,565,473	SHERIFF'S SPECIAL PROJECTS
Library Services	1,007,904	1,104,983	1,367,600	1,367,600	LIBRARY
Substance Abuse Test Fee	1,433	848	700	700	GENERAL
Park and Recreation Fees	112,312	108,537	120,000	120,000	CALICO MARKETING SVCS
Park and Recreation Fees	5,044,355	4,874,379	5,011,700	5,447,230	GENERAL
Park and Recreation Fees	252,098	94,619	168,000	168,000	PARK MAINT & REPAIR
Museum Admission Fees	202,255	171,224	215,000	215,000	GENERAL
Personnel Services	223,479	266,700	251,500	263,500	GENERAL
Credit Card Service Fees	8,810	22,788	22,000	22,000	GENERAL
Shipping Fees - ACR Vit Rec Only	822	1,032	1,500	1,500	GENERAL
Collection Fees	4,052,777	2,831,181	3,694,615	3,694,615	GENERAL
Vital Records	0	698,642	632,000	632,000	GENERAL
Sale of Public Information	0	385,097	370,000	370,000	GENERAL
County Clerk	0	877,225	804,611	831,011	GENERAL
Recording Fees	16,211,841	14,388,321	15,508,902	15,508,902	GENERAL
Recording Fees	141,936	154,262	145,000	145,000	BIRTH & DEATH CERT SURCHARGE
Micrographics Fees	6,295,959	6,239,929	6,500,000	6,500,000	MICROGRAPHICS
Adult Investigations Fees	202,359	210,192	200,000	200,000	GENERAL
Facilities Development Fees	1,499,654	2,145,258	9,377,325	9,377,325	SPECIAL TRANSPORTATION
Planning Services	2,085,542	2,389,206	3,434,421	3,434,421	GENERAL
Planning Services	22,125	15,970	15,000	15,000	TRANSPORTATION
Land Development Engineering Svcs	3,068,919	3,141,329	4,143,482	4,143,482	GENERAL
Land Development Engineering Svcs	354,407	466,832	250,000	250,000	TRANSPORTATION
EIR Consultant Fees	410,938	782,735	1,785,071	1,785,071	GENERAL
Security Bond Management Fees	8,855	48,170	10,000	10,000	TRANSPORTATION
<b>CHARGES FOR CURRENT SERVICES (Continued)</b>					
Permit and Inspection Fees	74,387	145,353	75,000	75,000	TRANSPORTATION
Road and Street Services	8,000	0	0	0	SPECIAL TRANSPORTATION
Road and Street Services	1,919	8,083	10,000	10,000	TRANSPORTATION
Sanitation Services	1,321,942	1,420,822	1,366,561	1,366,561	GENERAL
Map Automation Fees	18,591	22,849	18,000	18,000	GENERAL
Aircraft Storage	9,379	4,235	6,000	6,000	GENERAL
Fuel Flowage	44,973	62,402	88,794	88,794	GENERAL
Landing Fees	4,920	6,021	3,000	3,000	GENERAL
Subrogation For Departments	139,181	147,831	8,920	8,920	GENERAL
Subrogation For Departments	2,194	0	0	0	JUVENILE JUSTICE PROGRAM
Subrogation For Departments	16,535	8,956	0	0	TRANSPORTATION
Claim Cost Recoveries	2,149	7,248	0	0	GENERAL
Reimbursement for Indirect Costs	19,661,138	20,228,547	20,739,704	20,739,704	GENERAL
Reimbursement for Indirect Costs	0	2,305	0	0	J.E.S.D.
Other Services	475,679	468,865	1,565,017	1,565,017	EMPLOYEE BENEFITS AND SERVICES
Other Services	44,542	720	0	0	CAPITAL IMPROVEMENTS
Other Services	(73,009)	(112,113)	0	0	CSA - DS
Other Services	472,123	493,297	408,131	204,943	DOMESTIC VIOLENCE/CHILD ABUSE
Other Services	1,519,411	1,517,351	1,625,000	1,625,000	DA SPECIAL PROJECTS
Other Services	12,821,467	20,256,998	18,541,256	19,008,160	GENERAL
Other Services	168,205	180,880	200,000	200,000	COMMUTER SERVICES
Other Services	228,769	109,634	92,742	92,742	SHERIFF'S SPECIAL PROJECTS
Other Services	2,380	0	0	0	SPECIAL AVIATION
Other Services	833,441	991,357	2,412,596	2,412,596	SPECIAL TRANSPORTATION
Other Services	144,990	134,980	135,432	135,432	SURVEY MONUMENT
Other Services	496,565	754,715	3,501,805	3,880,017	TRANSPORTATION
ISD Direct Labor Services	4,784,971	4,024,544	4,565,340	4,565,340	GENERAL
Microfilm Services	15	0	0	0	GENERAL
Operating Revenue From Outside Agencies	0	34	0	0	EMPLOYEE BENEFITS AND SERVICES
Operating Revenue From Outside Agencies	(1,636)	(15,141)	0	0	GENERAL
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>349,903,248</b>	<b>266,628,351</b>	<b>398,766,943</b>	<b>407,486,747</b>	
<b>OTHER REVENUE</b>					
Discontinued Districts	70,000	35	0	0	GENERAL
Assessor Revenue/Municipal Court Suspense	146,230	90,780	80,000	80,000	GENERAL
PIMS Access Fee	64,435	38,044	50,000	50,000	GENERAL
Property Characteristics File	75	0	0	0	GENERAL
Revenue Applicable to Prior Years	0	950,000	0	0	E. C. D.
Revenue Applicable to Prior Years	6,084	4,644	0	0	PRESCHOOL SERVICES
Revenue Applicable to Prior Years	294,437	115,945	0	0	GENERAL
Revenue Applicable to Prior Years	223	0	0	0	SUBSTANCE ABUSE
Taxable Sales to the Public	182,061	125,807	104,000	104,000	GENERAL
Taxable Sales to the Public	2,087	3,154	0	0	SPECIAL TRANSPORTATION
Taxable Sales to the Public	10,564	12,921	20,000	20,000	TRANSPORTATION
Other Sales	11,257	7,726	7,000	7,000	CALICO MARKETING SVCS
Other Sales	0	127	0	0	CSA - DS
Other Sales	193,416	203,638	186,000	186,000	GENERAL
Other Sales	4,135	3,984	26,500	26,500	TRANSPORTATION
Cash Contributions	1,780	20	0	0	GENERAL
Contributions and Donations	85,000	0	0	0	CAPITAL IMPROVEMENTS
Contributions and Donations	86,802	49,846	50,000	50,000	GENERAL
Contributions and Donations	14,957	12,318	0	0	PRESCHOOL SERVICES



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 5COUNTY OF SAN BERNARDINO  
ANALYSIS OF FINANCING SOURCES BY SOURCE AND FUND  
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SOURCE CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
Litigation Settlement	673,228	312,323	0	0	GENERAL
Litigation Settlement	(18,471)	0	0	0	TRANSPORTATION
Evidence and Seizures	110	0	0	0	GENERAL
Evidence and Seizures	0	0	3,834	3,834	PROBATION ASSET FORFEITURE
Evidence and Seizures	156,941	122,041	100,000	100,000	SHERIFF'S SPECIAL PROJECTS
Other Revenues	14,150	12,658	0	0	AB212 TEACHER STIPENDS
Other Revenues	15	(4,121)	0	0	AGING AND ADULT SERVICES
Other Revenues	0	35,105	39,006	39,006	ARMC ARCHSTONE FOUNDATION
Other Revenues	40	(7,016)	0	0	ASSESSOR AB 818
Other Revenues	1,058,970	1,622,536	835,000	835,000	EMPLOYEE BENEFITS AND SERVICES
Other Revenues	25,000	23,823	25,000	25,000	BLOCKBUSTER PAVILION IMPS
Other Revenues	485,000	(485,000)	0	0	BOATING GRANT - MOABI REGIONAL
Other Revenues	182,339	211,777	205,000	205,000	CALICO MARKETING SVCS
Other Revenues	30,265	2,214,400	0	0	CAPITAL IMPROVEMENTS
Other Revenues	279,500	116	0	0	CHINO OPEN SPACE
Other Revenues	89,450	61,680	0	0	COUNTY TRAIL SYSTEM
Other Revenues	0	(5,220,166)	0	0	CSA - DS
Other Revenues	(151)	62	0	0	DA SPECIAL PROJECTS
Other Revenues	25,519	20,432	0	0	DOMESTIC VIOLENCE/CHILD ABUSE
Other Revenues	5,012,217	4,134,292	4,682,057	4,682,057	E. C. D.
<b>OTHER REVENUE (Continued)</b>					
Other Revenues	0	(646)	0	0	FEDERAL FOREST RESERVE
Other Revenues	16,730,303	11,857,413	8,924,854	9,028,564	GENERAL
Other Revenues	140,000	0	120,000	120,000	GLEN HELEN AMPHITHEATER
Other Revenues	0	(993)	60,000	60,000	GRAZING FEES
Other Revenues	2,063	1,114	0	0	J.E.S.D.
Other Revenues	4,529	7,510	0	0	JUST/MUNI ALCOHOL & DRUG PREV
Other Revenues	0	80	0	0	JUVENILE JUSTICE PROGRAM
Other Revenues	801,467	512,015	537,400	537,400	LIBRARY
Other Revenues	401,579	428,630	423,144	260,815	MARRIAGE LICENSE FEE PROGRAM
Other Revenues	(2,038)	0	0	0	MENTAL HEALTH PATIENT FUND
Other Revenues	557,746	0	0	0	MENTAL HEALTH SERVICES ACT
Other Revenues	7,789	5,483	0	0	MUSEUM SPECIAL PROJECTS
Other Revenues	(17,500)	(25,384)	0	0	PARK MAINT & REPAIRS
Other Revenues	9,641	339,350	0	0	PRESCHOOL SERVICES
Other Revenues	82,143	0	0	0	PROBATION ASSET FORFEITURE
Other Revenues	(200,000)	200,000	0	0	REGIONAL PARKS PROP 12 PROJECT
Other Revenues	345,000	285,000	0	0	REGIONAL PARKS PROP 40 PROJECT
Other Revenues	20,560	(20,560)	0	0	COMMUTER SERVICES
Other Revenues	2,873,252	3,072,644	1,975,996	1,982,077	SHERIFF'S SPECIAL PROJECTS
Other Revenues	0	560	0	0	SPECIAL AVIATION
Other Revenues	8,907	273,391	0	0	SPECIAL TRANSPORTATION
Other Revenues	0	1,500	0	0	SUBSTANCE ABUSE
Other Revenues	18,477,299	16,958,783	16,173,588	16,173,588	TOBACCO SETTLEMENT
Other Revenues	610,389	1,690,665	275,000	275,000	TRANSPORTATION
<b>TOTAL OTHER REVENUE</b>	<b>50,040,392</b>	<b>40,260,686</b>	<b>34,903,379</b>	<b>34,850,841</b>	
<b>OTHER FINANCING SOURCES</b>					
Operating Transfer In	868,734	997,869	843,643	843,643	AGING AND ADULT SERVICES
Operating Transfer In	34,814	0	0	0	BOATING GRANT - MOABI REGIONAL
Operating Transfer In	44,667,403	102,632,859	76,528,418	101,294,418	CAPITAL IMPROVEMENTS
Operating Transfer In	0	6,106,088	0	0	CENTRAL COURTHOUSE - SURCHARGE
Operating Transfer In	5,000	0	4,653	4,653	COUNTY TRAIL SYSTEM
Operating Transfer In	1,273,095	1,475,153	1,250,000	1,400,000	COURTHOUSE FACILITIES - EXCESS
Operating Transfer In	4,811,371	221,685	3,797,350	3,797,350	CSA - DS
Operating Transfer In	45,576,983	45,652,574	73,787,417	87,040,267	GENERAL
Operating Transfer In	1,000,000	500,000	0	0	GENERAL PLAN UPDATE
Operating Transfer In	761,850	3,806,850	261,850	983,850	LIBRARY
Operating Transfer In	0	289,060	0	0	MICROGRAPHICS
Operating Transfer In	346	150	0	0	MUSEUM SPECIAL PROJECTS
Operating Transfer In	0	397,738	0	0	PARK MAINTENANCE AND REPAIR
Operating Transfer In	0	1,000,000	2,230,295	2,230,295	PROPERTY ASSESSMENT
Operating Transfer In	0	922,641	0	0	REGIONAL PARKS PROP 12 PROJECT
Operating Transfer In	0	92,143	0	0	SHERIFF'S SPECIAL PROJECTS
Operating Transfer In	0	0	1,688,174	1,688,174	SOUTHWEST BORDER PROSECUTION
Operating Transfer In	3,719,500	619,713	2,341,567	1,563,690	SPECIAL AVIATION
Operating Transfer In	0	0	0	212,000	SPECIAL TRANSPORTATION
Operating Transfer In	0	1,864	0	0	TOBACCO TAX
Operating Transfer In	1,681,680	12,750,000	0	11,128,000	TRANSPORTATION
Operating Transfer In	0	48,254	131,786	131,654	UNIFIED PROPERTY SYSTEM
Sale of Fixed Assets	0	10,328	0	0	DA SPECIAL PROJECTS
Sale of Fixed Assets	0	4,369	0	0	E.C.D.
Sale of Fixed Assets	2,371,801	825,068	543,116	543,116	GENERAL
Sale of Fixed Assets	8,380	9,930	0	0	JUVENILE JUSTICE PROGRAM
Sale of Fixed Assets	5,000	0	0	0	LIBRARY
Sale of Fixed Assets	182	12,061	0	0	PARK MAINTENANCE AND REPAIR
Sale of Fixed Assets	0	7,025	0	0	PRESCHOOL SERVICES
Sale of Fixed Assets	0	1,228,500	400,000	1,000,000	SHERIFF'S SPECIAL PROJECTS
Sale of Fixed Assets	892,556	1,135,701	900,000	900,000	TRANSPORTATION
Long-term Debt Proceeds	0	560,000	0	0	CAPITAL IMPROVEMENTS
Long-term Debt Proceeds	0	45,166,164	0	0	CSA - DS
Long-term Debt Proceeds	0	495,000	0	0	LIBRARY
Long-term Debt Proceeds	0	3,500,000	0	2,500,000	TRANSPORTATION



STATE CONTROLLER  
COUNTY BUDGET ACT

COUNTY BUDGET FORM  
SCHEDULE 5

COUNTY OF SAN BERNARDINO  
ANALYSIS OF FINANCING SOURCES BY SOURCE AND FUND  
FOR FISCAL YEAR 2007

SOURCE CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
<b>OTHER FINANCING SOURCES (Continued)</b>					
Residual Equity Transfers In	0	757	0	0	DISASTER RECOVERY FUND
Residual Equity Transfers In	82,477	0	0	0	EMPLOYEE BENEFITS AND SERVICES
Residual Equity Transfers In	12,981,516	28,023,129	0	0	GENERAL
Residual Equity Transfers In	0	159	0	0	MICROGRAPHICS
Residual Equity Transfers In	0	656	0	0	SHERIFF SPECIAL PROJECTS
Residual Equity Transfers In	287,111	(379,064)	0	266,202	SPECIAL AVIATION
Residual Equity Transfers Out	(12,920,918)	(27,913,522)	0	0	GENERAL
Residual Equity Transfers Out	0	(1,483)	0	0	HABITAT CONSERVATION PLAN
Residual Equity Transfers Out	0	(159)	0	0	MICROGRAPHICS
Residual Equity Transfers Out	0	(856)	0	0	SHERIFF SPECIAL PROJECTS
Residual Equity Transfers Out	(287,102)	379,064	0	0	SPECIAL AVIATION
Residual Equity Transfers Out	0	(1)	0	0	TOBACCO TAX
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>107,821,779</b>	<b>230,577,668</b>	<b>164,708,269</b>	<b>217,527,312</b>	
<b>TOTAL FINANCING SOURCES</b>	<b>2,298,779,452</b>	<b>2,410,660,778</b>	<b>2,588,153,621</b>	<b>2,673,628,760</b>	
<b>TOTAL TRANSFERRED TO</b>	<b>SCH 4, COL 2</b>	<b>SCH 4, COL 3</b>	<b>SCH 4, COL 4</b>	<b>SCH 4, COL 5</b>	



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 6COUNTY OF SAN BERNARDINO  
ANALYSIS OF CURRENT PROPERTY TAXES AND ASSESSED VALUATION  
FOR FISCAL YEAR 2007

Description	Apportionment from Countywide	Voter Approved Debt		Total
	Tax Rate	Rate	Amount	
Current Secured Property Taxes				
General Fund	116,847,422	0	0	116,847,422
County Library	7,237,547	0	0	7,237,547
Grand Total	124,084,969	0	0	124,084,969
Current Unsecured Property Taxes				
General Fund	5,574,866	0	0	5,574,866
County Library	345,308	0	0	345,308
Grand Total	5,920,174	0	0	5,920,174

## COUNTYWIDE TAX BASE (In Thousands)

	SECURED ROLL			Unsecured Roll	Total Secured and Unsecured
	Locally Assessed	State Assessed	Total Secured		
Land	30,952,124	558,902	31,511,026	0	31,511,026
Improvements	74,716,960	2,738,868	77,455,828	3,311,298	80,767,126
Personal Property	439,338	829,484	1,268,822	3,890,726	5,159,548
Total Gross Assessed Valuation	106,108,422	4,127,254	110,235,676	7,202,024	117,437,700
Less Exemptions:					
Homeowners	1,779,075	0	1,779,075	0	1,779,075
Other	2,623,428	0	2,623,428	276,600	2,900,028
Total Net Assessed Valuation	101,705,919	4,127,254	105,833,173	6,925,424	112,758,597
Less Allowance for:					
Delinquencies: 4%, 0%, 4%	4,080,237	0	4,080,237	277,017	4,357,254
Identify: Redevelopment Increments	23,209,745	630,667	23,840,412	2,910,768	26,751,180
Adjusted Valuation for Estimated Tax Revenue Computation	74,415,937	3,496,587	77,912,524	3,737,639	81,650,163



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 7COUNTY OF SAN BERNARDINO  
SUMMARY OF FINANCING REQUIREMENTS BY FUNCTION AND FUND  
FOR FISCAL YEAR 2007

DESCRIPTION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)
<b>SUMMARIZATION BY FUNCTION:</b>				
General	241,532,851	338,955,864	469,907,976	584,142,043
Public Protection	637,505,810	699,555,919	747,679,260	772,372,513
Public Ways and Facilities	66,491,582	74,863,555	129,323,181	154,410,534
Health and Sanitation	414,539,991	375,135,757	542,068,020	548,775,701
Public Assistance	802,192,646	804,683,536	873,263,543	877,316,886
Education	16,250,712	20,495,972	18,386,336	16,574,354
Recreation and Cultural Services	15,133,319	15,525,907	24,456,815	25,966,076
Total Specific Financing Uses	2,196,737,012	2,329,219,508	2,805,334,121	2,982,558,106
Appropriation for Contingencies	0	0	221,385,561	181,616,823
Subtotal - Estimated Financing Uses	2,196,737,012	2,329,219,508	3,026,719,685	3,164,174,929
Provisions for Reserves & Designations	0	0	35,402,753	35,402,753
TOTAL FINANCING REQUIREMENTS	2,196,737,012	2,329,219,508	3,062,172,438	3,179,627,682
<b>SUMMARIZATION BY FUND:</b>				
General Fund	1,899,006,094	1,820,291,318	2,285,895,183	2,313,104,456
Restricted General Fund	19,598,750	29,263,462	121,030,718	90,491,211
Transportation	57,815,084	62,139,693	79,893,511	106,080,899
County Library	13,469,656	17,857,292	15,477,205	16,656,223
Economic and Community Development	24,336,628	24,763,112	50,731,809	50,895,111
Aging and Adult Services	3,962,138	5,186,464	6,153,364	6,236,907
Job and Employment Services	12,896,010	12,986,218	13,116,429	13,277,610
AB 75 Tobacco Tax Program	1,531,718	1,409,363	3,472,320	3,827,368
Special Aviation	11,227,247	5,018,373	36,041,577	39,079,657
Local Law Enforcement Block Grant	263,856	1,034,793	387,308	1,014,117
Sheriff's Special Projects	16,515,314	10,420,403	21,892,762	22,863,746
Special Transportation	5,832,395	9,653,903	45,803,676	45,703,843
Preschool Services Department	37,911,484	37,652,576	38,512,562	38,512,562
Micrographics Fees	5,144,620	3,851,578	21,605,759	23,272,585
Capital Improvements	19,450,224	77,321,132	134,447,731	187,865,212
DA Special Projects	4,751,781	5,389,356	9,863,391	9,777,257
Probation Asset Forfeiture	0	6,359	85,973	83,860
Property Assessment and Revenue for Education	2,189,832	2,062,280	2,441,448	2,410,943
Mental Health Services Act	20,767	936,627	27,655,338	28,796,612
Habitat Conservation Program	0	150,276	0	0
Substance Abuse and Crime Prevention	6,762,589	6,891,758	6,317,110	6,202,680
AB 212 Teacher Salaries	709,967	652,118	0	38,156
General Plan Update	1,400,000	518,822	475,063	484,011
Regional Parks Prop 12 Project	511,425	1,762,311	2,029,322	2,029,322
Regional Parks Prop 40 Project	2,027,390	64,677	2,737,215	2,737,215
Museum Special Projects	16,000	(3,843)	660,000	547,274
Mental Health Patient Fund	6,746	0	0	0
ARMC Archéone Foundation	0	0	74,511	74,411
Registration Fee Projects	0	565,000	18,687	31,875
Cajon Dump Site Clean-up	181	0	0	0
State Bio-Terrorism	2,485,631	2,854,139	2,581,467	3,417,808
Certial Courthouse Seismic Retrofit	0	6,168,058	0	0
Courtthouse Facilities - Excess 25%	0	3,000,000	6,021,831	5,482,298
Certial Courthouse - Surcharge	0	0	12,585,598	12,756,351
Tobacco Settlement Agreement	19,633,000	16,000,000	20,721,089	29,851,043
Boating Grant - Mosix Regional	1,222,950	268,815	25,163	25,163
County Trail System	496,690	289,838	4,568,558	4,568,558
Survey Monument Preservation	73,617	139,485	491,964	530,850
County Fish and Game	13	21,528	21,177	25,845
Off-Highway Vehicle License Fees	87,298	0	132,656	132,656
California Grazing Fees	25,564	0	386,475	357,201
Birth and Death Certificate Surcharge Fees	127,782	111,361	483,169	515,586
DURPC 1000 Program	130,000	130,000	275,795	312,688
Commuter Services	482,575	480,502	875,129	815,594
Employee Benefits and Services	2,566,856	2,438,061	2,966,837	3,413,873
State - NKA Carryover Program	1,769,801	1,897,894	5,296,026	5,285,965
Just/Muni Alcohol and Drug Prevention	400,000	400,000	1,082,480	1,127,538
Domestic Violence/Child Abuse	379,813	191,171	600,000	1,000,000
Marriage License Fee Program	282,005	304,238	450,000	650,000
Performance Based Fines	0	0	602,500	533,911
Alternata Dispute Resolution Program	287,390	594,780	596,000	680,217
Federal Forest Reserve Title III	0	132,572	73,131	74,869
Disaster Recovery Fund	32,832	5,299	100,000	92,039
Glen Helen Amphitheater	988,500	1,038,182	1,296,475	1,789,413
Blockbuster Pavilion Improvements	75,066	4,077	220,744	221,848
Chino Open Space Project	445,174	487,638	5,844,915	6,117,316
Juvenile Justice Program	5,688,290	5,681,989	6,048,564	6,008,051
Vector Control Program	1,441,237	1,877,750	3,846,899	3,599,697
County Redevelopment Agency	5,826,137	7,188,140	72,647,635	75,192,534
Park Maintenance and Repairs	924,217	636,914	909,617	947,951
Castro Marketing Services	391,506	423,467	394,980	394,513
Unfired Property System	0	48,254	131,766	131,766
Southwest Border Prosecution Initiative	0	0	2,398,076	2,398,498
TOTAL FINANCING REQUIREMENTS	2,196,737,012	2,329,219,508	3,062,172,438	3,179,627,682
SUBTOTAL TRANSFERRED FROM				SCH 8, COL 5
TOTALS TRANSFERRED TO				SCH 1, COL 8



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 8COUNTY OF SAN BERNARDINO  
SUMMARY OF COUNTY FINANCING REQUIREMENTS  
FOR FISCAL YEAR 2007

DESCRIPTION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)
Total Specific Financing Uses	2,196,737,012	2,329,219,508	2,805,334,121	2,982,558,106
<b>APPROPRIATION FOR CONTINGENCIES:</b>				
General Fund	0	0	92,318,520	54,368,327
Restricted General Fund	0	0	81,848,218	51,218,711
Special Aviation	0	0	533,631	1,263,336
AB 75 Tobacco Tax Program	0	0	0	482,652
Aging and Adult Services	0	0	1,352,546	1,352,546
California Grazing Fees	0	0	0	0
Sheriff Special Projects	0	0	3,082,531	3,125,229
Micrographics Fees	0	0	12,412,134	14,077,950
Local Law Enforcement Block Grant	0	0	19,616	23,610
DA Special Projects	0	0	3,696,121	3,301,680
Asset Forfeiture - Probation	0	0	0	0
Assessor AB 818 Project	0	0	0	0
Mental Health Services Act	0	0	54,458	885,732
Substance Abuse and Crime Prevention	0	0	152,543	38,113
Registration Fee Projects	0	0	18,697	31,875
State Bio-Terrorism	0	0	0	0
Tobacco Settlement Agreement	0	0	1,617,359	6,747,313
Birth and Death Certificate Surcharge Fees	0	0	316,169	351,586
DUI/PC 1000 Program	0	0	135,277	172,171
Commuter Services	0	0	350,175	290,640
Employee Benefits and Services	0	0	303,824	747,860
State - NNA Carryover Program	0	0	3,230,535	3,230,535
Just/Muni Alcohol and Drug Prevention	0	0	645,490	690,538
Performance Based Fines	0	0	602,500	533,911
Chino Open Space Project	0	0	5,099,333	5,371,734
Juvenile Justice Program	0	0	73,761	33,258
Vector Control Program	0	0	1,967,477	1,720,475
Southwest Border Prosecution Initiative	0	0	2,351,572	2,353,964
County Redevelopment Agency	0	0	9,203,077	9,203,077
Total Appropriation for Contingencies	0	0	221,385,564	161,616,823
<b>Subtotal - Total Estimated Financing Uses</b>	<b>2,196,737,012</b>	<b>2,329,219,508</b>	<b>3,026,719,685</b>	<b>3,144,174,929</b>
<b>PROVISIONS FOR RESERVES/DESIGNATIONS:</b>				
General Fund	0	0	35,452,753	35,452,753
Total Provisions for Reserves/Designations	0	0	35,452,753	35,452,753
<b>TOTAL FINANCING REQUIREMENTS</b>	<b>2,196,737,012</b>	<b>2,329,219,508</b>	<b>3,062,172,438</b>	<b>3,179,627,682</b>
<b>SUBTOTAL TRANSFERRED TO</b>				SCH 1, COL 6 SCH 7, COL 5 SCH 9, COL 5
<b>TOTAL TRANSFERRED TO</b>				SCH 1, COL 8





STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 8ACOUNTY OF SAN BERNARDINO  
SCHEDULE OF SPECIFIC FINANCING USES BY BUDGET UNIT, FUNCTION, AND ACTIVITY  
FOR FISCAL YEAR 2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)
<b>GENERAL FUNCTION</b>				
<u>Legislative and Administrative:</u>				
Board of Supervisors	3,609,024	5,913,543	6,100,937	6,107,437
County Administrative Office	3,155,583	3,902,621	4,204,181	4,265,651
Clerk of the Board	836,034	1,668,685	1,228,524	1,288,039
High Priority Policy Needs	1,640,939	1,124,474	2,000,000	4,755,811
Franchise Administration	301,577	201,689	295,845	295,845
Legislative Costs	382,833	410,237	480,950	480,950
Litigation Proceeds and Uses	630,025	438,320	388,681	368,681
Total Legislative and Administrative	10,556,015	13,659,569	14,699,118	17,582,414
<u>Finance:</u>				
Auditor/Controller	19,968,967	15,071,303	18,105,671	18,246,993
Assessor	13,421,217	14,509,373	15,013,659	17,559,215
Financial Administration	54,611,290	87,747,196	42,290,777	88,375,370
Purchasing	1,045,091	1,119,615	1,235,858	1,235,858
Centralized Collections	(246,100)	0	0	0
Treasurer-Tax Collector	15,561,087	16,063,349	19,856,362	19,863,932
AB 818 Project	2,189,832	2,052,280	2,441,446	2,410,943
Redemption Maintenance	0	0	219,159	219,885
Unified Property System	0	48,254	131,786	131,786
Total Finance	106,551,383	136,611,369	99,294,718	148,043,982
<u>Counsel:</u>				
County Counsel	8,118,509	9,145,839	9,735,494	10,640,844
<u>Personnel:</u>				
Human Resources	5,232,190	6,248,060	6,624,669	7,010,040
Human Resources - Occupational Health	59,731	(69,470)	293,180	972,404
Human Resources - Unemployment Insurance	3,199,827	2,942,702	4,000,000	4,000,000
Total Personnel	8,491,748	9,121,292	10,917,849	11,982,444
<u>Elections:</u>				
Registrar of Voters	5,509,774	5,825,181	12,600,393	13,163,095
<u>Property Management:</u>				
Architecture and Engineering	569,016	606,178	585,320	585,320
Facilities Management Department	11,783,259	13,706,972	15,472,272	16,197,204
Joint Powers Lease Purchase Payments	21,382,011	20,987,980	20,837,293	21,137,293
Rents	723,964	239,335	109,290	109,290
Real Estate Services	2,011,922	2,092,316	2,509,997	2,514,897
Utilities	13,743,759	14,719,997	16,654,565	16,654,565
Total Property Management	50,213,930	52,352,778	56,168,737	57,198,569



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 8ACOUNTY OF SAN BERNARDINO  
SCHEDULE OF SPECIFIC FINANCING USES BY BUDGET UNIT, FUNCTION, AND ACTIVITY  
FOR FISCAL YEAR 2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)
<b>GENERAL FUNCTION (Continued)</b>				
<u>Plant Acquisition:</u>				
Capital Improvements Fund	19,450,224	77,321,132	134,447,731	187,965,212
Special Aviation - State	11,227,247	5,018,373	35,507,946	37,816,321
Central Courthouse Seismic Retrofit	0	6,106,088	0	0
Courthouse Facilities - Excess 25%	0	3,000,000	6,021,831	5,482,298
Central Courthouse Surcharge	0	0	12,389,998	12,756,351
Total Plant Acquisition	30,677,471	91,445,594	188,367,506	244,020,182
<u>Other General:</u>				
Emerging Technology Division	1,464,517	0	0	0
Public Services Group	108,006	1,556,542	1,656,319	1,925,919
Systems Development	9,915,461	12,049,561	13,023,884	13,595,036
Victor Valley RDA	47,425	145,867	899,051	1,006,281
San Sevaine RDA	9,387,759	6,243,812	59,934,883	62,007,894
Cedar Glen RDA	156,767	430,300	2,270,863	2,473,190
Mission Boulevard RDA	10,091	35,644	94,038	120,619
Bloomington RDA	173,744	193,455	90,181	151,635
Muscoy RDA	150,351	139,061	154,942	229,938
Total Other General	21,414,120	20,794,243	78,124,161	81,510,512
<b>TOTAL GENERAL FUNCTION</b>	<b>241,532,951</b>	<b>338,955,864</b>	<b>469,907,976</b>	<b>584,142,042</b>
<b>PUBLIC PROTECTION FUNCTION</b>				
<u>Judicial:</u>				
Court Facilities Payments	0	0	0	57,300
Court Facilities/Judicial Benefits	2,000,809	1,854,275	1,694,727	1,637,427
District Attorney	40,570,580	46,663,607	49,893,712	51,315,220
District Attorney - Child Support/Abduction	40,266,275	39,268,322	40,647,822	40,647,822
Family Law Program	585,475	277,110	299,433	299,433
Grand Jury	230,406	247,928	333,956	333,956
Indigent Defense - Trial Courts	7,938,103	9,624,813	8,979,100	8,979,100
Law and Justice Group	123,805	147,980	147,302	147,302
Public Defender	21,714,034	24,301,875	26,665,679	28,862,282
Court Ordered Placements	2,236,684	2,022,143	2,926,330	3,808,330
Trial Courts - Local Support Payments	35,890,577	31,973,487	31,782,490	31,782,490
District Attorney - Real Estate Fraud	1,004,668	1,095,371	1,496,241	1,496,241
District Attorney - Auto Insurance Fraud	575,435	776,553	894,721	894,721
District Attorney - Worker's Comp. Ins. Fraud	934,925	1,034,515	1,138,132	1,522,261
Drug Forfeiture/Hazardous Waste Awards	2,236,753	2,482,919	2,658,166	2,562,654
Marriage License Fee Program	292,005	304,238	450,000	650,000
Local Law Enforcement Block Grant	253,856	1,034,793	638,657	1,281,672
Alternate Dispute Resolution Program	297,390	594,780	596,000	680,217
Probation Asset Forfeiture - 15%	0	2,000	13,586	13,745
Asset Forfeiture - Probation	0	6,359	71,987	70,115
Total Judicial	157,151,781	163,713,067	171,328,241	177,042,288



STATE CONTROLLER  
COUNTY BUDGET ACT

COUNTY BUDGET FORM  
SCHEDULE 8A

COUNTY OF SAN BERNARDINO  
SCHEDULE OF SPECIFIC FINANCING USES BY BUDGET UNIT, FUNCTION, AND ACTIVITY  
FOR FISCAL YEAR 2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)
<b><u>PUBLIC PROTECTION FUNCTION (Continued)</u></b>				
<u>Police Protection:</u>				
Sheriff - Law Enforcement Services	304,055,393	354,782,886	361,834,042	376,188,213
Sheriff's Special Projects	18,515,314	10,420,403	18,663,590	19,491,856
Total Police Protection	320,570,707	365,203,289	380,497,632	395,680,069
<u>Detention and Correction:</u>				
Probation - Own Recognizance Program	(21,736)	0	0	0
Probation	38,509,645	44,924,228	103,594,307	105,046,634
Probation - Institution Costs	40,490,196	47,031,615	0	0
Juvenile Justice Program	5,688,290	5,681,989	5,974,793	5,974,793
Total Detention and Correction	84,666,394	97,637,832	109,569,100	111,021,427
<u>Protective Inspection:</u>				
Agriculture, Weights and Measures	4,839,605	5,396,168	5,898,693	6,198,976
Weed Abatement	2,023,279	2,086,905	2,601,848	2,617,148
Total Protective Inspection	6,862,884	7,483,073	8,500,541	8,816,124
<u>Other Protection:</u>				
Land Use Services - Advance Planning	1,678,322	2,201,700	3,641,886	3,963,886
Land Use Services - Building and Safety	7,074,539	7,840,181	9,830,495	9,870,995
Land Use Services - Code Enforcement	3,030,794	3,460,524	3,663,993	4,519,923
Land Use Services - Current Planning	2,321,693	2,514,949	3,253,190	3,253,190
Local Agency Formation Commission	152,000	181,667	221,000	231,000
Land Use Services - Admin	530,231	169	0	0
Public Administrator/Public Guardian/Coroner	3,187,819	0	0	0
Public Guardian	107,842	549,681	952,845	1,070,683
Land Use Services - Surveyor	3,206,454	3,429,546	4,432,992	4,432,992
Habitat Conservation Program	0	150,276	0	0
General Plan Update	1,400,000	518,822	475,083	484,011
Cajon Dump Site Cleanup	191	0	0	0
State Bio-Terrorism	2,465,631	2,864,139	2,981,467	3,417,809
Preschool Services Department	37,911,484	37,652,576	38,512,562	38,512,562
Survey Monument Preservation	73,617	139,489	491,964	530,850
County Fish and Game	13	21,528	21,177	25,845
California Grazing Fees	25,964	0	137,316	137,316
Micrographics Fees	5,144,620	3,851,578	9,194,635	9,194,635
Federal Forest Reserve Title III	0	132,572	73,131	74,869
Disaster Recovery Fund	32,832	9,259	100,000	92,039
Total Other Protection	68,344,044	65,518,657	77,983,736	79,812,605
<b>TOTAL PUBLIC PROTECTION FUNCTION</b>	<b>637,595,810</b>	<b>699,555,918</b>	<b>747,879,250</b>	<b>772,372,513</b>



STATE CONTROLLER  
COUNTY BUDGET ACT

COUNTY BUDGET FORM  
SCHEDULE 8A

COUNTY OF SAN BERNARDINO  
SCHEDULE OF SPECIFIC FINANCING USES BY BUDGET UNIT, FUNCTION, AND ACTIVITY  
FOR FISCAL YEAR 2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)
<b><u>PUBLIC WAYS AND FACILITIES FUNCTION</u></b>				
<u>Public Ways:</u>				
Special Transportation	5,832,395	9,653,903	45,803,678	45,703,883
Road Operations	57,615,084	62,139,693	79,893,511	105,080,659
Chino Open Space Project	445,174	487,636	745,582	745,582
Total Public Ways	63,892,653	72,281,233	126,442,771	151,530,124
<u>Transportation Terminals:</u>				
Airports	2,598,929	2,582,322	2,880,410	2,880,410
<b>TOTAL PUBLIC WAYS AND FACILITIES FUNCTION</b>	<b>66,491,582</b>	<b>74,863,555</b>	<b>129,323,181</b>	<b>154,410,534</b>
<b><u>HEALTH AND SANITATION FUNCTION</u></b>				
<u>Health:</u>				
Public Health	75,412,593	76,432,805	78,441,771	81,277,158
Birth and Death Certificate Surcharge	127,782	111,381	167,000	167,000
Commuter Services	492,575	480,502	528,954	528,954
Employee Benefits	2,568,858	2,438,061	2,666,013	2,666,013
Vector Control Program	1,461,237	1,877,750	1,879,422	1,879,422
Total Health	80,063,045	81,340,498	83,683,160	86,518,547
<u>Hospital Care:</u>				
Office of Alcohol & Drug Services	19,050,106	17,372,212	19,782,871	19,782,871
California Children's Services	11,041,809	14,054,913	17,604,866	17,604,866
Ambulance Reimbursement	472,501	471,838	472,501	472,501
Health Care Costs	150,200,966	53,624,875	157,188,824	157,188,824
Mental Health	111,570,782	119,212,075	164,822,242	164,822,242
Health Realignment	19,628,750	69,283,462	39,182,500	39,182,500
Mental Health Services Act	20,767	938,627	27,900,880	27,900,880
AB 75 Tobacco Tax Program	1,531,718	1,409,363	3,472,320	3,344,714
Substance Abuse	0	0	6,164,567	6,164,567
Mental Health Patient Fund	6,746	0	0	0
ARMC Archstone Foundation	0	0	74,511	74,411
Tobacco Settlement Agreement	18,633,000	15,000,000	19,103,730	23,103,730
DUI/PC 1000 Program	130,000	130,000	140,518	140,518
State - NNA Carryover Program	1,789,801	1,897,894	2,037,530	2,037,530
Just/Muni Alcohol and Drug Prevention	400,000	400,000	437,000	437,000
Total Hospital Care	334,476,947	293,795,259	458,384,860	462,257,154
<b>TOTAL HEALTH AND SANITATION FUNCTION</b>	<b>414,539,991</b>	<b>375,135,757</b>	<b>542,068,020</b>	<b>548,775,701</b>



STATE CONTROLLER  
COUNTY BUDGET ACT

COUNTY BUDGET FORM  
SCHEDULE 8A

COUNTY OF SAN BERNARDINO  
SCHEDULE OF SPECIFIC FINANCING USES BY BUDGET UNIT, FUNCTION, AND ACTIVITY  
FOR FISCAL YEAR 2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)
<b><u>PUBLIC ASSISTANCE FUNCTION</u></b>				
<u>Administration:</u>				
Social Services Group	304,201,248	319,982,665	345,585,551	344,305,647
Domestic Violence & Child Abuse Services	1,307,404	1,193,988	1,906,812	1,906,812
Substance Abuse	6,792,989	6,891,758	0	0
AB 212 Teacher Stipends	709,967	652,118	0	38,155
Aging and Adult Services	12,267,142	14,981,371	14,990,754	15,487,301
Domestic Violence/Child Abuse	379,613	191,171	800,000	1,000,000
Total Administration	325,658,363	343,893,070	363,283,117	362,737,915
<u>Aid Programs:</u>				
Child Care	81,065,438	79,183,003	85,905,228	85,905,228
Children's Out of Home Care	358,530	464,594	574,056	574,056
Aid to Adoptive Children	24,803,158	29,040,361	34,457,874	34,457,874
Foster Care	96,488,529	94,195,015	98,400,873	97,376,873
Refugee Cash Assistance Program	29,502	35,292	100,000	100,000
Cash Assistance For Immigrants	769,932	582,656	822,878	822,878
AFDC - Family Group	207,954,014	193,115,319	197,073,867	197,073,867
Kinship Guardianship	3,797,586	3,988,895	4,575,538	4,575,538
Seriously Emotionally Disturbed	3,875,522	3,910,719	4,761,913	4,761,913
AFDC - Unemployed Parents	16,491,613	13,484,314	14,215,939	14,215,939
Total Aid Programs	435,633,823	418,000,168	440,888,166	439,864,166
<u>General Relief:</u>				
Aid to Indigents	1,304,789	1,026,963	1,181,027	1,181,027
<u>Veterans' Services:</u>				
Veterans' Affairs	1,148,637	1,301,853	1,374,389	1,375,189
<u>Other Assistance:</u>				
Economic and Community Development	25,302,926	27,875,263	53,420,415	58,880,779
Small Business Development	148,098	0	0	0
Job Employment Services	12,996,010	12,586,218	13,116,429	13,277,810
Total Other Assistance	38,447,034	40,461,481	66,536,844	72,158,589
<b>TOTAL PUBLIC ASSISTANCE FUNCTION</b>	<b>802,192,646</b>	<b>804,683,536</b>	<b>873,263,543</b>	<b>877,316,886</b>
<b><u>EDUCATION FUNCTION</u></b>				
<u>School Administration:</u>				
School Claims	2,750,753	2,628,680	2,918,131	2,918,131
Total School Administration	2,750,753	2,628,680	2,918,131	2,918,131
<u>Library:</u>				
County Library	13,499,959	17,867,292	15,477,205	16,656,223
<b>TOTAL EDUCATION FUNCTION</b>	<b>16,250,712</b>	<b>20,495,972</b>	<b>18,395,336</b>	<b>19,574,354</b>



STATE CONTROLLER  
COUNTY BUDGET ACT

COUNTY BUDGET FORM  
SCHEDULE 8A

COUNTY OF SAN BERNARDINO  
SCHEDULE OF SPECIFIC FINANCING USES BY BUDGET UNIT, FUNCTION, AND ACTIVITY  
FOR FISCAL YEAR 2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)
<b>RECREATION AND CULTURAL SERVICES FUNCTION</b>				
<u>Recreation Facilities:</u>				
Regional Parks	8,016,242	7,635,823	7,727,001	8,482,731
Regional Parks Prop 12 Project	511,425	1,752,311	2,029,322	2,029,322
Regional Parks Prop 40 Project	2,027,390	64,577	2,737,215	2,737,215
Boating Grant - Moabi Regional	1,222,950	266,815	25,163	25,163
County Trail System	498,690	289,838	4,558,588	4,558,588
Off-Highway Vehicle License Fees	87,298	0	132,856	132,856
Glen Helen Amphitheater	969,500	1,039,182	1,290,476	1,789,413
Blockbuster Pavilion Improvements	75,066	4,077	220,744	221,848
Park Maintenance and Repairs	924,217	636,914	909,617	947,951
Calico Marketing Services	391,606	423,487	394,980	394,513
Total Recreation Facilities	14,724,384	12,113,024	20,025,962	21,319,600
<u>Culture:</u>				
County Museum	3,392,935	3,419,727	3,910,853	4,099,202
Museum Special Projects	16,000	(3,843)	560,000	547,274
Total Culture	3,408,935	3,415,883	4,470,853	4,646,476
<b>TOTAL RECREATION AND CULTURAL SERVICES FUNCTION</b>	<b>18,133,319</b>	<b>15,528,907</b>	<b>24,496,815</b>	<b>25,966,076</b>
<b>TOTAL SPECIFIC FINANCING USES</b>	<b>2,196,737,012</b>	<b>2,329,219,508</b>	<b>2,805,334,121</b>	<b>2,982,558,106</b>
<b>TOTAL TRANSFERRED TO</b>	<b>SCH 8, COL 2</b>	<b>SCH 8, COL 3</b>	<b>SCH 8, COL 4</b>	<b>SCH 8, COL 5</b>



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 9COUNTY OF SAN BERNARDINO  
BUDGET UNIT FINANCING USES DETAIL  
FOR FISCAL YEAR 2007

FINANCING USES CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
Salaries And Benefits	899,570	1,035,412	1,213,058	1,213,058	AGING AND ADULT SERVICES
Salaries And Benefits	59,148	62,896	59,911	59,911	CALICO MARKETING SERVICES
Salaries And Benefits	135,224	123,049	151,750	151,750	COMMUTER SERVICES
Salaries And Benefits	249,368	221,523	0	0	COUNTY TRAIL SYSTEM
Salaries And Benefits	349,242	637,585	756,802	800,960	CSA - DS
Salaries And Benefits	3,375,913	3,856,247	4,470,851	4,679,762	DA SPECIAL PROJECTS
Salaries And Benefits	3,780,253	3,634,300	4,058,175	4,058,175	E.C.D.
Salaries And Benefits	1,830,609	1,795,060	2,188,419	2,197,785	EMPLOYEE BENEFITS AND SERVICES
Salaries And Benefits	823,322,453	920,162,442	1,017,088,753	1,036,626,114	GENERAL
Salaries And Benefits	7,599,555	6,383,851	5,732,270	5,732,270	J.E.S.D.
Salaries And Benefits	3,866,857	4,010,361	4,410,758	4,410,758	JUVENILE JUSTICE PROGRAM
Salaries And Benefits	8,158,931	8,947,324	10,024,601	10,024,601	LIBRARY
Salaries And Benefits	386,030	469,986	1,347,943	1,347,943	MICROGRAPHICS FEES
Salaries And Benefits	23,590,994	23,125,097	23,957,092	23,651,524	PRESCHOOL SERVICES
Salaries And Benefits	1,837,812	1,710,029	2,036,992	2,006,489	PROPERTY ASSESSMENT
Salaries And Benefits	822,712	1,405,029	941,389	1,082,700	SHERIFF'S SPECIAL PROJECTS
Salaries And Benefits	1,268,689	1,470,405	4,593,284	4,631,970	SPECIAL TRANSPORTATION
Salaries And Benefits	21,445,686	24,681,631	26,881,006	26,691,046	TRANSPORTATION
<b>TOTAL SALARIES AND BENEFITS</b>	<b>902,779,209</b>	<b>1,003,712,228</b>	<b>1,109,723,054</b>	<b>1,129,366,816</b>	
Services And Supplies	709,967	652,118	0	38,155	AB 212 TEACHER STIPENDS
Services And Supplies	451,607	375,598	570,221	570,221	AGING AND ADULT SERVICES
Services And Supplies	297,390	594,780	596,000	680,217	ALTERNATE DISPUTE RESOLUTION
Services And Supplies	0	0	74,511	74,411	ARMC ARCHSTONE FOUNDATION
Services And Supplies	75,066	4,077	220,744	221,848	BLOCKBUSTER PAVILION IMPROVEMENTS
Services And Supplies	0	(8,775)	0	0	BOATING GRANT - MOABI REGIONAL
Services And Supplies	332,268	360,388	322,312	321,845	CALICO MARKETING SERVICES
Services And Supplies	420,232	465,853	710,582	710,582	CHINO OPEN SPACE PROJECT
Services And Supplies	226,684	265,419	292,093	292,093	COMMUTER SERVICES
Services And Supplies	464,090	242,403	4,188,935	4,188,935	COUNTY TRAIL SYSTEM
Services And Supplies	2,656,240	1,365,422	19,754,879	22,084,108	CSA - DS
Services And Supplies	301,949	301,624	335,454	346,484	DA SPECIAL PROJECTS
Services And Supplies	4,498	9,259	0	0	DISASTER RECOVERY FUND
Services And Supplies	18,970,065	18,023,496	38,464,630	38,951,543	E.C.D.
Services And Supplies	840,812	553,733	1,124,859	1,115,493	EMPLOYEE BENEFITS AND SERVICES
Services And Supplies	13	21,528	21,177	25,845	FISH AND GAME
Services And Supplies	324,733,804	335,406,650	384,496,796	399,141,918	GENERAL
Services And Supplies	1,650,000	465,042	388,803	397,731	GENERAL PLAN UPDATE
Services And Supplies	25,964	0	137,316	137,316	GRAZING FEES
Services And Supplies	0	150,276	0	0	HABITAT CONSERVATION
Services And Supplies	1,281,322	1,057,202	1,127,287	1,127,287	J.E.S.D.
Services And Supplies	1,107,313	937,682	709,820	709,820	JUVENILE JUSTICE PROGRAM
Services And Supplies	24,311	871,097	113,297	756,112	L.L.E.B.G.
Services And Supplies	4,704,467	5,148,509	4,784,389	5,963,407	LIBRARY
Services And Supplies	480	0	0	0	MENTAL HEALTH PATIENT FUND
Services And Supplies	2,942,092	1,502,004	4,375,352	4,375,352	MICROGRAPHICS FEES
Services And Supplies	5,502	0	87,856	87,856	OFF-HWY VEHICLE LICENSE FEES
Services And Supplies	856,513	535,513	515,168	553,502	PARK MAINTENANCE AND REPAIRS
Services And Supplies	5,125,180	5,126,141	5,556,357	5,556,357	PRESCHOOL SERVICES
Services And Supplies	0	7,559	86,573	63,660	PROBATION ASSET FORFEITURE
Services And Supplies	348,493	338,391	375,289	375,289	PROPERTY ASSESSMENT
Services And Supplies	1,683	0	0	0	REGIONAL PARKS PROP 12 PROJECT
Services And Supplies	336,929	0	0	0	REGIONAL PARKS PROP 40 PROJECT
Services And Supplies	3,974,600	3,830,078	5,339,678	5,522,397	SHERIFF'S SPECIAL PROJECTS
Services And Supplies	0	0	44,504	44,504	SOUTHWEST BORDER PROSECUTION
Services And Supplies	263,444	602,053	996,850	996,850	SPECIAL AVIATION
Services And Supplies	4,683,422	8,982,737	38,185,049	38,046,528	SPECIAL TRANSPORTATION
Services And Supplies	73,617	139,489	491,964	530,850	SURVEY MONUMENT PRESERVATION
Services And Supplies	0	0	170,730	170,730	TOBACCO SETTLEMENT AGREEMENT
Services And Supplies	1,531,718	1,407,499	3,472,320	3,344,714	TOBACCO TAX
Services And Supplies	30,479,665	32,403,810	57,358,083	74,346,096	TRANSPORTATION
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>407,699,398</b>	<b>422,136,654</b>	<b>575,488,880</b>	<b>611,890,256</b>	
Data Processing Charges	13,068	14,844	17,946	17,946	AGING AND ADULT SERVICES
Data Processing Charges	0	0	3,370	3,370	COMMUTER SERVICES
Data Processing Charges	0	0	3,370	3,370	COUNTY TRAIL SYSTEM
Data Processing Charges	317	145	4,418	4,418	CSA - DS
Data Processing Charges	16,218	23,453	28,238	28,238	DA SPECIAL PROJECTS
Data Processing Charges	45,171	49,817	59,593	59,593	E.C.D.
Data Processing Charges	0	0	24,434	24,434	EMPLOYEE BENEFITS AND SERVICES
Data Processing Charges	11,496,676	14,333,117	15,904,748	15,904,748	GENERAL
Data Processing Charges	104,199	94,502	111,841	111,841	J.E.S.D.
Data Processing Charges	45,231	3,573	48,703	48,703	JUVENILE JUSTICE PROGRAM
Data Processing Charges	98,281	112,736	135,571	135,571	LIBRARY
Data Processing Charges	0	0	5,898	5,898	MICROGRAPHICS FEES
Data Processing Charges	99,972	97,557	104,798	104,798	PRESCHOOL SERVICES
Data Processing Charges	0	0	21,906	21,906	PROPERTY ASSESSMENT
Data Processing Charges	0	0	16,851	16,851	SHERIFF'S SPECIAL PROJECTS
Data Processing Charges	187,621	204,873	236,097	236,097	TRANSPORTATION
<b>TOTAL DATA PROCESSING CHARGES</b>	<b>12,086,775</b>	<b>14,954,617</b>	<b>16,727,692</b>	<b>16,727,692</b>	



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 9COUNTY OF SAN BERNARDINO  
BUDGET UNIT FINANCING USES DETAIL  
FOR FISCAL YEAR 2007

FINANCING USES CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
Other Charges	2,522,241	3,648,263	2,901,412	2,944,955	AGING AND ADULT SERVICES
Other Charges	0	1,575,000	9,522,500	11,273,500	CAPITAL IMPROVEMENTS
Other Charges	24,942	21,783	35,000	35,000	CHINO OPEN SPACE PROJECT
Other Charges	1,840,237	1,909,571	3,925,350	3,884,592	CSA - DS
Other Charges	28,334	0	0	0	DISASTER RECOVERY FUND
Other Charges	649,595,568	530,691,932	665,167,329	665,334,629	GENERAL
Other Charges	4,181,838	4,086,217	4,417,444	4,578,825	J.E.S.D.
Other Charges	1,326	890	612	612	JUVENILE JUSTICE PROGRAM
Other Charges	115,825	849,235	178,292	178,292	LIBRARY
Other Charges	6,493,206	6,501,665	5,945,276	6,250,844	PRESCHOOL SERVICES
Other Charges	81,881	1,500	212,425	212,425	SPECIAL TRANSPORTATION
Other Charges	0	0	0	4,000,000	TOBACCO SETTLEMENT AGREEMENT
Other Charges	533,803	993,970	2,111,847	4,310,982	TRANSPORTATION
<b>TOTAL OTHER CHARGES</b>	<b>665,199,001</b>	<b>550,290,026</b>	<b>694,417,487</b>	<b>703,004,656</b>	
Land	0	2,666,186	4,870,420	4,870,420	CSA - DS
Land	0	369	0	0	REGIONAL PARKS PROP 40 PROJECT
Land	0	300,000	0	0	SPECIAL AVIATION
Land	0	0	0	2,500,000	TRANSPORTATION
<b>TOTAL LAND</b>	<b>0</b>	<b>2,966,554</b>	<b>4,870,420</b>	<b>7,370,420</b>	
Improvements to Land	1,452,950	300,590	25,163	25,163	BOATING GRANT - MOABI REGIONAL
Improvements to Land	101,310	730,585	1,629,388	1,629,388	REGIONAL PARKS PROP 12 PROJECT
Improvements to Land	675,559	0	700,000	700,000	REGIONAL PARKS PROP 40 PROJECT
Improvements to Land	7,438,141	3,639,322	33,074,176	33,281,645	SPECIAL AVIATION
<b>TOTAL IMPROVEMENTS TO LAND</b>	<b>9,667,959</b>	<b>4,670,497</b>	<b>35,428,727</b>	<b>35,636,196</b>	
Structures & Improvements to Structures	19,326,037	69,304,232	124,925,231	176,691,712	CAPITAL IMPROVEMENTS
Structures & Improvements to Structures	19,195	0	147,346	147,346	GENERAL
Structures & Improvements to Structures	94,618	0	25,000	25,000	LIBRARY
Structures & Improvements to Structures	0	0	548,500	548,500	MICROGRAPHICS FEES
Structures & Improvements to Structures	(7,163)	0	0	0	PRESCHOOL SERVICES
Structures & Improvements to Structures	403,759	973,000	399,934	399,934	REGIONAL PARKS PROP 12 PROJECT
Structures & Improvements to Structures	1,084,903	64,208	2,037,215	2,037,215	REGIONAL PARKS PROP 40 PROJECT
Structures & Improvements to Structures	8,000	0	125,000	125,000	SHERIFF'S SPECIAL PROJECTS
Structures & Improvements to Structures	197,872	36,471	620,000	620,000	SPECIAL AVIATION
Structures & Improvements to Structures	94,196	36,888	530,000	530,000	TRANSPORTATION
<b>TOTAL STRUCTURES &amp; IMPROVEMENTS</b>	<b>21,221,417</b>	<b>70,414,599</b>	<b>129,358,226</b>	<b>181,124,707</b>	
Equipment	0	14,388	0	0	CSA - DS
Equipment	7,142	0	0	0	DA SPECIAL PROJECTS
Equipment	0	39,463	0	0	E.C.D.
Equipment	11,221,762	9,162,993	4,770,145	5,718,059	GENERAL
Equipment	0	0	16,000	16,000	GENERAL PLAN UPDATE
Equipment	50,000	0	0	0	J.E.S.D.
Equipment	21,568	0	148,821	148,821	L.L.E.B.G.
Equipment	24,626	7,854	150,000	150,000	LIBRARY
Equipment	721,633	270,488	1,242,000	1,242,000	MICROGRAPHICS FEES
Equipment	0	0	45,000	45,000	OFF-HWY VEHICLE LICENSE FEES
Equipment	63,075	10,769	137,600	137,600	PARK MAINTENANCE AND REPAIRS
Equipment	0	67,183	0	0	PRESCHOOL SERVICES
Equipment	2,358,959	2,031,653	3,080,021	2,963,757	SHERIFF'S SPECIAL PROJECTS
Equipment	0	0	80,000	80,000	SPECIAL AVIATION
Equipment	0	8,246	0	0	SPECIAL TRANSPORTATION
Equipment	317,656	258,399	785,500	785,500	TRANSPORTATION
<b>TOTAL EQUIPMENT</b>	<b>14,786,419</b>	<b>11,872,397</b>	<b>10,455,067</b>	<b>11,286,737</b>	
Vehicles	0	59,828	0	0	COMMUTER SERVICES
Vehicles	40,277	0	0	0	COUNTY TRAIL SYSTEM
Vehicles	0	0	0	80,000	DA SPECIAL PROJECTS
Vehicles	5,371,817	5,070,984	5,834,789	7,208,567	GENERAL
Vehicles	81,796	0	0	0	OFF-HWY VEHICLE LICENSE FEES
Vehicles	217,809	98,118	611,000	611,000	SHERIFF'S SPECIAL PROJECTS
Vehicles	0	0	50,000	50,000	SPECIAL AVIATION
Vehicles	3,514,825	1,193,390	2,767,000	2,767,000	TRANSPORTATION
<b>TOTAL VEHICLES</b>	<b>9,226,325</b>	<b>6,420,320</b>	<b>9,262,789</b>	<b>10,716,567</b>	
Lease Purchase - Equipment	252,318	206,244	271,138	271,138	GENERAL
Lease Purchase - Equipment	880,312	925,083	1,475,000	1,475,000	TRANSPORTATION
<b>TOTAL LEASE PURCHASE - EQUIPMENT</b>	<b>1,132,631</b>	<b>1,131,327</b>	<b>1,746,138</b>	<b>1,746,138</b>	
Capitalized Software	4,531,810	22,395	0	1,000,000	GENERAL
Capitalized Software	0	48,575	0	0	PARK MAINTENANCE AND REPAIRS
<b>TOTAL CAPITALIZED SOFTWARE</b>	<b>4,531,810</b>	<b>70,970</b>	<b>0</b>	<b>1,000,000</b>	





STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 9COUNTY OF SAN BERNARDINO  
BUDGET UNIT FINANCING USES DETAIL  
FOR FISCAL YEAR 2007

FINANCING USES CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
Operating Transfers Out	127,782	111,381	167,000	167,000	BIRTH & DEATH CERTIFICATE SURCHARGE
Operating Transfers Out	191	0	0	0	CAJON DUMP SITE CLEANUP
Operating Transfers Out	124,187	6,441,900	0	0	CAPITAL IMPROVEMENTS
Operating Transfers Out	0	0	12,389,998	12,756,351	CENTRAL COURTHOUSE - SURCHARGE
Operating Transfers Out	0	6,106,088	0	0	CENTRAL COURTHOUSE SEISMIC
Operating Transfers Out	0	3,000,000	6,021,831	5,482,298	COURTHOUSE FACILITIES - EXCESS 25%
Operating Transfers Out	4,811,371	221,685	29,567,701	29,780,671	CSA - DS
Operating Transfers Out	0	0	100,000	92,039	DISASTER RECOVERY FUND
Operating Transfers Out	379,613	191,171	800,000	1,000,000	DOMESTIC VIOLENCE/CHILD ABUSE
Operating Transfers Out	130,000	130,000	140,518	140,518	DUI/PC 1000 PROGRAM
Operating Transfers Out	1,433,886	1,193,814	1,300,000	1,338,225	E.C.D.
Operating Transfers Out	0	132,572	73,131	74,869	FEDERAL FOREST RESERVE TITLE III
Operating Transfers Out	112,912,368	198,953,514	114,837,096	159,821,689	GENERAL
Operating Transfers Out	400,000	400,000	437,000	437,000	JUST/MUNI ALCOHOL AND DRUG
Operating Transfers Out	0	87,071	0	0	L.I.E.B.G.
Operating Transfers Out	84,764	2,810,961	0	0	LIBRARY
Operating Transfers Out	292,005	304,238	450,000	650,000	MARRIAGE LICENSE FEE PROGRAM
Operating Transfers Out	6,266	0	0	0	MENTAL HEALTH PATIENT FUND
Operating Transfers Out	20,767	938,627	27,900,880	27,900,880	MENTAL HEALTH SERVICES ACT
Operating Transfers Out	145,300	337,314	131,786	131,786	MICROGRAPHICS FEES
Operating Transfers Out	18,000	(3,843)	560,000	547,274	MUSEUM SPECIAL PROJECTS
Operating Transfers Out	0	43,151	256,849	256,849	PARK MAINTENANCE & REPAIRS
Operating Transfers Out	0	560,000	0	0	REDISTRATION FEE PROJECTS
Operating Transfers Out	5,000	23,726	0	0	REGIONAL PARKS PROP 12 PROJECT
Operating Transfers Out	3,204,500	92,143	3,000,000	3,600,000	SHERIFF'S SPECIAL PROJECTS
Operating Transfers Out	3,205,708	440,527	568,162	2,669,068	SPECIAL AVIATION
Operating Transfers Out	1,789,801	1,897,894	2,037,530	2,037,530	STATE - NNA CARRYOVER PROGRAM
Operating Transfers Out	2,465,631	2,864,139	2,981,467	3,417,809	STATE BIO-TERRORISM
Operating Transfers Out	18,933,000	15,000,000	18,933,000	18,933,000	TOBACCO SETTLEMENT AGREEMENT
Operating Transfers Out	0	1,864	0	0	TOBACCO TAX
Operating Transfers Out	0	815,269	0	3,500,000	TRANSPORTATION
Operating Transfers Out	0	48,254	131,786	131,786	UNIFIED PROPERTY SYSTEM
Operating Transfers Out	1,461,237	1,877,750	1,879,422	1,879,422	VECTOR CONTROL PROGRAM
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>151,649,376</b>	<b>244,821,209</b>	<b>224,665,157</b>	<b>276,746,064</b>	
Intra/Inter-Fund Transfers	75,632	112,347	138,181	138,181	AGING AND ADULT SERVICES
Intra/Inter-Fund Transfers	(230,000)	(25,000)	0	0	BOATING GRANT - MOABI REGIONAL
Intra/Inter-Fund Transfers	190	203	12,757	12,757	CALICO MARKETING SERVICES
Intra/Inter-Fund Transfers	130,667	32,206	81,741	81,741	COMMUTER SERVICES
Intra/Inter-Fund Transfers	(255,045)	(174,087)	366,283	366,283	COUNTY TRAIL SYSTEM
Intra/Inter-Fund Transfers	468,730	373,158	4,564,388	4,564,388	CSA - DS
Intra/Inter-Fund Transfers	1,050,559	1,208,035	1,352,717	1,341,393	DA SPECIAL PROJECTS
Intra/Inter-Fund Transfers	2,106,452	1,822,222	6,849,411	6,588,575	E.C.D.
Intra/Inter-Fund Transfers	97,437	89,268	(671,699)	(671,699)	EMPLOYEE BENEFITS AND SERVICES
Intra/Inter-Fund Transfers	(24,822,768)	(24,446,919)	(31,211,722)	(28,708,332)	GENERAL
Intra/Inter-Fund Transfers	(250,000)	53,780	70,280	70,280	GENERAL PLAN UPDATE
Intra/Inter-Fund Transfers	969,500	1,039,182	1,290,476	1,789,413	GLEN HELEN AMPHITHEATRE
Intra/Inter-Fund Transfers	0	0	219,159	219,885	GRAZING FEES
Intra/Inter-Fund Transfers	(200,704)	954,446	1,727,587	1,727,587	J.E.S.D.
Intra/Inter-Fund Transfers	687,563	729,484	604,900	804,900	JUVENILE JUSTICE PROGRAM
Intra/Inter-Fund Transfers	207,977	76,925	85,574	85,574	L.I.E.B.G.
Intra/Inter-Fund Transfers	218,447	190,673	179,352	179,352	LIBRARY
Intra/Inter-Fund Transfers	949,564	1,271,806	1,543,156	1,543,156	MICROGRAPHICS FEES
Intra/Inter-Fund Transfers	4,630	(1,093)	0	0	PARK MAINTENANCE & REPAIRS
Intra/Inter-Fund Transfers	2,609,295	2,734,953	2,949,039	2,949,039	PRESCHOOL SERVICES DEPARTMENT
Intra/Inter-Fund Transfers	0	800	0	0	PROBATION ASSET FORFEITURE
Intra/Inter-Fund Transfers	5,527	5,859	7,259	7,259	PROPERTY ASSESSMENT
Intra/Inter-Fund Transfers	(327)	25,000	0	0	REGIONAL PARKS PROP 12 PROJECT
Intra/Inter-Fund Transfers	(70,000)	0	0	0	REGIONAL PARKS PROP 40 PROJECT
Intra/Inter-Fund Transfers	6,128,735	2,965,382	5,796,312	5,816,812	SHERIFF'S SPECIAL PROJECTS
Intra/Inter-Fund Transfers	122,083	0	118,758	118,758	SPECIAL AVIATION
Intra/Inter-Fund Transfers	(201,778)	(808,985)	2,812,920	2,812,920	SPECIAL TRANSPORTATION
Intra/Inter-Fund Transfers	6,792,989	6,891,758	6,164,567	6,164,567	SUBSTANCE ABUSE
Intra/Inter-Fund Transfers	181,337	645,581	(12,060,932)	(12,060,932)	TRANSPORTATION
<b>TOTAL INTRA/INTER-FUND TRANSFERS</b>	<b>(3,243,308)</b>	<b>(4,233,317)</b>	<b>(6,809,536)</b>	<b>(4,058,143)</b>	



STATE CONTROLLER  
COUNTY BUDGET ACTCOUNTY BUDGET FORM  
SCHEDULE 9COUNTY OF SAN BERNARDINO  
BUDGET UNIT FINANCING USES DETAIL  
FOR FISCAL YEAR 2007

FINANCING USES CLASSIFICATION (1)	FY 2005 ACTUAL (2)	FY 2006 ACTUAL (3)	FY 2007 RECOMMENDED BY CAO (4)	FY 2007 APPROVED/ ADOPTED (5)	FUND (6)
Other Financing Uses	0	0	1,352,546	1,352,546	AGING AND ADULT SERVICES
Other Financing Uses	0	0	316,169	351,586	BIRTH & DEATH CERTIFICATE SURCHARGE
Other Financing Uses	0	0	5,099,333	5,371,734	CHINO OPEN SPACE PROJECT
Other Financing Uses	0	0	350,175	290,640	COMMUTER SERVICES
Other Financing Uses	0	0	9,203,077	9,203,077	CSA - DS
Other Financing Uses	0	0	3,696,121	3,301,680	DA SPECIAL PROJECTS
Other Financing Uses	0	0	135,277	172,171	DUI/PC 1000 PROGRAM
Other Financing Uses	0	0	303,824	747,860	EMPLOYEE BENEFITS AND SERVICES
Other Financing Uses	0	0	174,168,738	105,587,038	GENERAL
Other Financing Uses	0	0	645,490	690,538	JUST/MUNI ALCOHOL & DRUG PREV
Other Financing Uses	0	0	73,761	33,258	JUVENILE JUSTICE PROGRAM
Other Financing Uses	0	0	19,616	23,610	L.L.E.B.G.
Other Financing Uses	0	0	54,458	885,732	MENTAL HEALTH SERVICES ACT
Other Financing Uses	0	0	12,412,134	14,077,950	MICROGRAPHICS FEES
Other Financing Uses	0	0	602,500	533,911	PERFORMANCE BASED FINES
Other Financing Uses	0	0	18,897	31,875	REGISTRATION FEE PROJECTS
Other Financing Uses	0	0	3,082,531	3,125,229	SHERIFF'S SPECIAL PROJECTS
Other Financing Uses	0	0	2,351,372	2,353,964	SOUTHWEST BORDER PROSECUTION
Other Financing Uses	0	0	533,631	1,263,536	SPECIAL AVIATION
Other Financing Uses	0	0	3,230,535	3,230,535	STATE - NNA CARRYOVER PROGRAM
Other Financing Uses	0	0	152,543	36,113	SUBSTANCE ABUSE
Other Financing Uses	0	0	1,617,359	6,747,313	TOBACCO SETTLEMENT AGREEMENT
Other Financing Uses	0	0	0	482,652	TOBACCO TAX
Other Financing Uses	0	0	1,967,477	1,720,475	VECTOR CONTROL PROGRAM
<b>TOTAL OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>221,385,564</b>	<b>161,616,823</b>	
<b>GRAND TOTAL</b>	<b>2,196,737,012</b>	<b>2,329,208,080</b>	<b>3,026,719,685</b>	<b>3,144,174,929</b>	





**BUDGET UNIT LISTING****General Fund**

Agriculture/Weights and Measures	AAA AWM
Airports	AAA APT
Architecture and Engineering	AAA ANE
Assessor	AAA ASR
Auditor Controller-Recorder	AAA ACR
Behavioral Health	AAA MLH
Behavioral Health - Alcohol & Drug Services	AAA ADS
Board of Supervisors	AAA BDF
Board of Supervisors - Legislation	AAA LEG
Child Support Services	AAA DCS
Clerk of the Board	AAA CBD
County Administrative Office	AAA CAO
County Administrative Office - Franchise Administration	AAA FRN
County Administrative Office - Health Administration	AAA HCC
County Administrative Office - Joint Powers Leases	AAA JPL
County Administrative Office - Litigation	AAA LIT
County Counsel	AAA CCL
County Museum	AAA CCM
County Schools	AAA SCL
County Trial Courts - Court Facilities Payments to the State	AAA CFP
County Trial Courts - Court Facilities/Judicial Benefits	AAA CTN
County Trial Courts - Drug Court Programs	AAA FLP
County Trial Courts - Grand Jury	AAA GYJ
County Trial Courts - Indigent Defense Program	AAA IDC
County Trial Courts - Trial Court Funding - Maintenance of Effort	AAA TRC
District Attorney - Child Abduction	AAA DOS
District Attorney - Criminal Prosecution	AAA DAT
Economic Development Agency	AAA EDF
Facilities Management	AAA FMD
Facilities Management - Utilities	AAA UTL
Human Resources	AAA HRD
Human Resources - The Center for Employee Health & Wellness	AAA OCH
Human Resources - Unemployment Insurance	AAA UNI
Human Services - Administrative Claim	AAA DPA
Human Services - AFDC - Foster Care	AAB BHI
Human Services - Aging and Adult Svcs - Aging Programs	AAF OOA
Human Services - Aging and Adult Svcs - Public Guardian-Conservator	AAA PGD
Human Services - Aid to Adoptive Children	AAB ATC
Human Services - Aid to Indigents (General Relief)	AAB ATI
Human Services - CalWORKS - 2 Parent Families	AAB UPP
Human Services - CalWORKS - All Other Families	AAB FGR
Human Services - Cash Assistance for Immigrants	AAB CAS
Human Services - Domestic Violence / Child Abuse Services	AAA DVC
Human Services - Entitlement Payments (Childcare)	AAA ETP
Human Services - Kinship Guardianship Assistance Program	AAB KIN
Human Services - Out-of-Home Child Care	AAA OCC
Human Services - Refugee Cash Assistance	AAB CAP
Human Services - Seriously Emotionally Disturbed	AAB SED
Information Services - Application Development	AAA SDD
Land Use Services - Administration	AAA LUS
Land Use Services - Advance Planning	AAA ADV
Land Use Services - Building & Safety	AAA BNS
Land Use Services - Code Enforcement	AAA CEN
Land Use Services - Current Planning	AAA CUR
Land Use Services - Fire Hazard Abatement	AAA WAB



### General Fund

Law & Justice Group Administration	AAA LNJ
Local Agency Formation Commission	AAA LAF
Probation - Administration, Corrections and Detention	AAA PRB
Probation - Court-Ordered Placements	AAA PYA
Public and Support Services Group Administration	AAA PSG
Public Defender	AAA PBD
Public Health	AAA PHL
Public Health - California Children's Services	AAA CCS
Public Health - Indigent Ambulance	AAA EMC
Public Works - Surveyor	AAA SVR
Purchasing	AAA PUR
Real Estate Services	AAA RPR
Real Estate Services - Rents and Leases	AAA RNT
Regional Parks	AAA CCP
Register of Voters	AAA ROV
Sheriff-Coroner	AAA SHR
Treasurer-Tax Collector/Public Administrator	AAA TTC
Veterans Affairs	AAA VAF

### Restricted General Funds

Prop 172 - District Attorney	AAG DAT
Prop 172 - Probation	AAG PRB
Prop 172 - Sheriff	AAG SHR
Realignment - Behavioral Health	AAC HCC
Realignment - Health Services	AAE HCC
Realignment - Social Services	AAD HCC

### Special Revenue Funds

Agriculture/Weights and Measures - California Grazing	SCD ARE
Airports - Chino Airport Commercial Hangars	RCI APT
Arrowhead Regional Medical Center - Archstone Foundation Grant	RMT MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGA MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGB MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGC RMG
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGE MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGF MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGG MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGG RMG
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGI MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGJ MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGK RMG
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGM MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGN MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGQ MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGQ RMG
Arrowhead Regional Medical Center - Tobacco Tax Funds	RGR MCR
Arrowhead Regional Medical Center - Tobacco Tax Funds	RHB RMG
Assessor - State/County Property Tax Administration Program	RCS ASR
Auditor/Controller-Recorder - Micrographics	SDV REC
Auditor/Controller-Recorder - Systems Development	SDW REC
Auditor/Controller-Recorder - Vital Records	SDX REC



### Special Revenue Funds

Behavioral Health - Court Alcohol and Drug Program	SDI MLH
Behavioral Health - Driving Under the Influence Programs	SDC MLH
Behavioral Health - Mental Health Services Act	RCT MLH
Behavioral Health - Proposition 36	RHD MLH
Behavioral Health - State Block Grant Carryover Program	SDH MLH
County Administrative Office - Federal Forest Reserve	SFB CAO
County Administrative Office - Master Settlement Agreement	RSM MSA
County Library	SAP CLB
County Trial Courts - Alternate Dispute Resolution	SEF CAO
County Trial Courts - Courthouse Facility - Excess 25%	RSD CAO
County Trial Courts - Courthouse Seismic Surcharge	RSE CAO
County Trial Courts - Indigent Defense Special Revenue Fund	RMX IDC
District Attorney - Real Estate Fraud	REB DAT
District Attorney - Workers' Compensation Fraud	ROB DAT
District Attorney - Auto Insurance Fraud	RIP DAT
District Attorney - Federal Asset Forfeiture	SDN DAT
District Attorney - Specialized Prosecutions	SBI DAT
District Attorney - State Asset Forfeitures	SBH DAT
District Attorney - Vehicle Fees - Auto Theft	SDM DAT
Economic Development - Community Development and Housing	SAR ECD
Economic Development - Community Development and Housing	SAS ECD
Economic Development - Community Development and Housing	SAT ECD
Economic Development - Community Development and Housing	SAU ECD
Economic Development - Community Development and Housing	SAV ECD
Economic Development - Community Development and Housing	SBA ECD
Economic Development - Community Development and Housing	SBC ECD
Economic Development - Community Development and Housing	SBD ECD
Economic Development - Community Development and Housing	SBE ECD
Economic Development - Community Development and Housing	SBQ ECD
Economic Development - Community Development and Housing	SBR ECD
Economic Development - Community Development and Housing	SBT ECD
Economic Development - Community Development and Housing	SBW ECD
Economic Development - Community Development and Housing	SBZ ECD
Economic Development - Community Development and Housing	SCS ECD
Economic Development - Community Development and Housing	SDJ ECD
Economic Development - Community Development and Housing	SDK ECD
Economic Development - Community Development and Housing	SDR ECD
Economic Development - Community Development and Housing	SEI ECD
Economic Development - Workforce Development	SAC JOB
Fish & Game Commission	SBV CAO
Human Services - AB212 Teacher Stipends	RHE DPA
Human Services - Commuter Services	SDF HRD
Human Services - Employee Benefits & Services	SDG HRD
L&J Group - 2003 Local Law Enforcement Block Grant	SDU LNJ
L&J Group - 2003 US BJA Congressional Mandate Award	SDY LNJ
L&J Group - 2004 Local Law Enforcement Block Grant	SDZ LNJ
L&J Group - 2005 Justice Assistance Grant	SEG LNJ
L&J Group - 2006 Justice Assistance Grant	SFX LNJ
L&J Group - COPS Technology Grant	SEC LNJ
L&J Group - Southwest Border Prosecution Initiative	SWI LNJ
Land Use Services - General Plan Update	RHJ LUS
Land Use Services - Habitat Conservation	RHC PLN
Preschool Services	RSC HPS
Probation - Asset Forfeiture 15%	SYM PRB
Probation - Juvenile Justice Grant Program (AB 1913)	SIG PRG
Probation - Seized Assets	SYN PRB



### Special Revenue Funds

Public Health - Ambulance Performance Based Fines	SDS PHL
Public Health - Bio-Terrorism Preparedness	RPL PHL
Public Health - Vector Control Assessments	SNR PHL
Public Health - Vital Statistics State Fees	SCI PHL
Public Works - Transportation - CALTRANS Contract	SVB TRA
Public Works - Transportation - Etiwanda Interchange Improvement	SVE TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEA TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEE TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEH TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEJ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEM TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEO TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEQ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SER TRA
Public Works - Transportation - Regional Development Mitigation Plan	SES TRA
Public Works - Transportation - Regional Development Mitigation Plan	SET TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEV TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEY TRA
Public Works - Transportation - Regional Development Mitigation Plan	SEZ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFA TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFJ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFR TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFT TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SFW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGC TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGO TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGQ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGT TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGV TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SGX TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHC TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHE TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHF TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHH TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHI TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHJ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHK TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHL TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHM TRA



### Special Revenue Funds

Public Works - Transportation - Regional Development Mitigation Plan	SHN TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHO TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHQ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHR TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHT TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHU TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHW TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHX TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHY TRA
Public Works - Transportation - Regional Development Mitigation Plan	SHZ TRA
Public Works - Transportation - Regional Development Mitigation Plan	SIA TRA
Public Works - Transportation - Regional Development Mitigation Plan	SIB TRA
Public Works - Transportation - Regional Development Mitigation Plan	SIC TRA
Public Works - Transportation - Regional Development Mitigation Plan	SID TRA
Public Works - Transportation - Facilities Development	SWA TRA
Public Works - Transportation - Facilities Development	SWB TRA
Public Works - Transportation - Facilities Development	SWC TRA
Public Works - Transportation - Facilities Development	SWD TRA
Public Works - Transportation - Facilities Development	SWE TRA
Public Works - Transportation - Facilities Development	SWF TRA
Public Works - Transportation - Facilities Development	SWG TRA
Public Works - Transportation - Facilities Development	SWH TRA
Public Works - Transportation - Facilities Development	SWJ TRA
Public Works - Transportation - Facilities Development	SWM TRA
Public Works - Transportation - Facilities Development	SWN TRA
Public Works - Transportation - Facilities Development	SWO TRA
Public Works - Transportation - Facilities Development	SWQ TRA
Public Works - Transportation - Facilities Development	SWX TRA
Public Works - Transportation - Facilities Development	SWY TRA
Public Works - Transportation - Facilities Development	SWZ TRA
Public Works - Transportation - Facilities Development	SXL TRA
Public Works - Transportation - Facilities Development	SXM TRA
Public Works - Transportation - Facilities Development	SXN TRA
Public Works - Transportation - Facilities Development	SXP TRA
Public Works - Transportation - Facilities Development	SXQ TRA
Public Works - Transportation - Facilities Development	SXR TRA
Public Works - Transportation - Facilities Development	SXS TRA
Public Works - Transportation - Facilities Development	SXT TRA
Public Works - Transportation - High Desert Corridor Project	SWL TRA
Public Works - Transportation - Measure I Funds	RRR TRA
Public Works - Transportation - Measure I Funds	RRS TRA
Public Works - Transportation - Measure I Funds	RRT TRA
Public Works - Transportation - Measure I Funds	RRU TRA
Public Works - Transportation - Measure I Funds	RRV TRA
Public Works - Transportation - Measure I Funds	RWR TRA
Public Works - Transportation - Measure I Funds	RWS TRA
Public Works - Transportation - Measure I Funds	RWT TRA
Public Works - Transportation - Measure I Funds	RWU TRA
Public Works - Transportation - Measure I Funds	RWV TRA
Public Works - Transportation - Measure I Funds	SWR TRA
Public Works - Transportation - Measure I Funds	SWS TRA
Public Works - Transportation - Measure I Funds	SWT TRA
Public Works - Transportation - Measure I Funds	SWU TRA
Public Works - Transportation - Measure I Funds	SWV TRA
Public Works - Transportation - Measure I Funds	SWW TRA





### Special Revenue Funds

Public Works - Transportation - Road Operations	SAA TRA
Public Works - Transportation - Road Operations	SVF TRA
Public Works - Transportation - Road Operations	SVJ TRA
Public Works - Transportation - Road Operations	SVK TRA
Public Works - Transportation - Road Operations	SVL TRA
Public Works - Transportation - Road Operations	SVM TRA
Public Works - Survey Monument Preservation	SBS SVR
Regional Parks - Moabi Regional Parks Boat Launching Facility	RTP CCP
Regional Parks - Off-Highway Vehicle License Fee	SBY AMS
Regional Parks - Park Maintenance/Development	SPR CCR
Regional Parks - Proposition 12 Projects	RKL RGP
Regional Parks - Proposition 40 Projects	RKM RGP
Sheriff-Coroner - Aviation	SCE SHR
Sheriff-Coroner - CAL-ID Program	SDA SHR
Sheriff-Coroner - Capital Project Fund	SQA SHR
Sheriff-Coroner - Contract Training	SCB SHR
Sheriff-Coroner - COPSMORE Grant	SDE SHR
Sheriff-Coroner - Court Services Auto	SQR SHR
Sheriff-Coroner - Court Services Technology	SQT SHR
Sheriff-Coroner - Federal Seized Assets (DOJ)	SCK SHR
Sheriff-Coroner - Federal Seized Assets (Treasury)	SCO SHR
Sheriff-Coroner - High Intensity Drug Traffic Area	SCN SHR
Sheriff-Coroner - IRNET Federal	SCF SHR
Sheriff-Coroner - IRNET State	SCX SHR
Sheriff-Coroner - Public Gatherings	SCC SHR
Sheriff-Coroner - Search and Rescue	SCW SHR
Sheriff-Coroner - State Seized Assets	SCT SHR
Sheriff-Coroner - Vehicle Theft Task Force	SCL SHR
Treasurer-Tax Collector/Public Administrator - Redemption Maintenance	SDQ TTX
Treasurer-Tax Collector/Public Administrator - Unified Property Tax System	SVA TTC

### Capital Improvement Funds

Capital Improvements and Maintenance	CJV CIP
Hi-Desert Juvenile Facility	CJS CIP

### Enterprise Funds

Arrowhead Regional Medical Center	EAD MCR
County Administrative Office - Medical Center Lease Payment	EMD JPL
County Museum - Museum Store	EMM CCR
Public Works - Solid Waste Management - Environmental	EAL SWM
Public Works - Solid Waste Management - Environmental Mitigation	EWD SWM
Public Works - Solid Waste Management - Operations	EAA SWM
Public Works - Solid Waste Management - Operations	EWC SWM
Public Works - Solid Waste Management - Operations	EWE SWM
Public Works - Solid Waste Management - Site Closure Maintenance	EAB SWM
Public Works - Solid Waste Management - Site Enhancement/Expansion/Acquisition	EAC SWM
Regional Parks - Camp Bluff Lake	EME CCP
Regional Parks - Snack Bars	EMO CCR
Regional Parks - Snack Bars	EMP CCR
Regional Parks - Snack Bars	EMT CCR



### Internal Service Funds

Auditor/Controller-Recorder - Records Management	IRM ACR
Fleet Management - Garage	ICB VHS
Fleet Management - Motor Pool	IBA VHS
Information Services - Computer Operations	IAJ COD
Information Services - Computer Operations	IAJ CSB
Information Services - Computer Operations	IAJ DDP
Information Services - Computer Operations	IAJ DEK
Information Services - Computer Operations	IAJ FIS
Information Services - Computer Operations	IAJ GMS
Information Services - Computer Operations	IAJ SSD
Information Services - Computer Operations	IAJ TPS
Information Services - Computer Operations	IAJ WAN
Information Services - Network Services	IAM DTS
Information Services - Network Services	IAM FSC
Information Services - Network Services	IAM MHZ
Information Services - Network Services	IAM NMC
Information Services - Network Services	IAM TOP
Purchasing - Mail/Courier Services	IAY PUR
Purchasing - Printing Services	IAG PUR
Purchasing - Surplus Property and Storage Operations	IAV PUR
Risk Management - Insurance Programs	IAA RMG
Risk Management - Insurance Programs	IAB RMG
Risk Management - Insurance Programs	IAD RMG
Risk Management - Insurance Programs	IAE RMG
Risk Management - Insurance Programs	IAF RMG
Risk Management - Insurance Programs	IAH RMG
Risk Management - Insurance Programs	IAI RMG
Risk Management - Insurance Programs	IAL RMG
Risk Management - Insurance Programs	IAN RMG
Risk Management - Insurance Programs	IAO RMG
Risk Management - Insurance Programs	IAQ RMG
Risk Management - Insurance Programs	IAR RMG
Risk Management - Insurance Programs	IAS RMG
Risk Management - Insurance Programs	IAT RMG
Risk Management - Insurance Programs	IAU RMG
Risk Management - Insurance Programs	IAW RMG
Risk Management - Insurance Programs	IAX RMG
Risk Management - Insurance Programs	IBB RMG
Risk Management - Insurance Programs	IBC RMG
Risk Management - Insurance Programs	IBD RMG
Risk Management - Insurance Programs	IBF RMG
Risk Management - Insurance Programs	IBG RMG
Risk Management - Insurance Programs	IBH RMG
Risk Management - Insurance Programs	IBI RMG
Risk Management - Insurance Programs	IBK RMG
Risk Management - Insurance Programs	IBL RMG
Risk Management - Insurance Programs	IBM RMG
Risk Management - Insurance Programs	IBR RMG
Risk Management - Insurance Programs	IBS RMG
Risk Management - Insurance Programs	IMM RMG
Risk Management - Insurance Programs	ISB RMG
Risk Management - Insurance Programs	IXX RMG
Risk Management - Operations	IBP RMG



## **BUDGET BOOK DEFINITIONS**

**Activity:** A component within a fund; usually a specific line of work performed to accomplish a function for which a governmental unit is responsible.

**Appropriation:** An appropriation is an authority to spend. It represents the authorization from a specific fund to a specific program to make expenditures/incur obligations for a specified purpose and period of time. The budget contains many appropriations or items. These appropriations are limited to one year, unless otherwise specified. An appropriation represents the authorized expenditure limit for a fund/department unit for the year.

**Base Budget:** This year's base budget represents the prior year approved budget plus mandated cost adjustments such as across-the-board salary increases (MOU), retirement costs, risk management liabilities, and previous year's mid-year Board approved costs.

**Budgeted Staffing:** The number of equivalent positions funded in the budget unit. Also referred to as full-time equivalent (FTE).

**Capital Project Funds:** Capital Project Funds are used to account for financial resources designated for the acquisition or construction of major capital facilities other than those financed by Enterprise and Internal Service Funds.

**Central Computer:** The Central Computer expense category is set up to allocate the Information Services Department's computer charges to departments based on usage. These are countywide costs for computer infrastructure such as email, wide area network, payroll processing, and software/hardware staff support. Each department's Central Computer budget amount is estimated at the beginning of the fiscal year by the Information Services Department and is billed based on that estimate. Next year's budget (2007-08) will be adjusted based upon the actual usage in 2006-07.

**Contingencies:** An amount set aside within a budget for unforeseen expenditure requirements. Board action must be taken to spend contingency funds and a 4/5 vote is required for approval.

**Costs to Maintain Current Program Services:** All non-discretionary budget changes that are factored into the base budget: these include the cost of new mandates and negotiated salary increases. The Board of Supervisors approved these costs for the general fund in the County Administrative Office's financing plan.

**COWCAP:** COWCAP is an acronym for County Wide Cost Allocation Plan. It is the method by which indirect support costs for services such as Human Resources, Payroll, Purchasing, etc. are allocated to departments. It is prepared annually by the County Auditor/Controller-Recorder in accordance with the Office of Management and Budget, Budget Circular A-87, which is the guideline for state and federal reimbursements for indirect costs.

**Department:** An organizational unit used by county management to group programs of a like nature.

**Department Recommended Funded Adjustments:** A proposal by the department to change or implement a new program funded through existing resources that is not currently authorized by the Board.

**Depreciation:** The recording of expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**Discretionary Revenue:** Revenue not legally designated for a specific purpose or program that can be appropriated at the discretion of the Board of Supervisors.

**Employee Health & Productivity Program (EHaP):** A modified duty/return to work program that utilizes specialized nurses to obtain effective and timely treatment for injured or ill employees. Overall goals are to return the employee to the workplace as soon as possible and to increase the health and productivity of employees through health promotion and risk reduction programs.



**Encumbrance:** An obligation placed on an appropriation to pay for goods or services that have been ordered by means of contracts, but not yet received. In other words, the money is tied up. Even though it has not been spent, it cannot be used for any other purpose.

**Enterprise Funds:** Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through operational revenues.

**Expenditure:** Under the current financial resources measurement focus, decrease in net financial resources not properly classified as other financing uses.

**Fiscal Year (FY):** The County's twelve-month accounting period (July 1 through the following June 30), which varies from the calendar year and the federal fiscal year.

**Fixed Asset:** An asset of a long-term character such as land, buildings, furniture, and other equipment costing \$5,000 or more and having a useful life of one year or more.

**Full-time Equivalent (FTE):** The number of equivalent positions funded in the budget units. Also referred to as budgeted staffing. An equivalent position is calculated by taking the total number of work hours budgeted for the budget unit (excluding overtime) and dividing by 2088, which represents the total number of hours in a work year.

**Function:** A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. This designation is specified by the State Controller. For example: "Public Protection" is the function of the Sheriff's Department.

**Fund:** A legal unit that provides for the segregation of moneys or other resources in the county treasury for specific activities or obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and fund balance, as well as its income and expenditures. The assets of a fund may also be placed into separate accounts to provide for limitations on specific fund income or expenditures.

**Fund Balance:** The excess of assets over liabilities, including the cancellation of prior year encumbrances.

**General Fund:** The General Fund is the predominate fund for financing county programs. It is used to account for revenues that are not specifically designated to be accounted for by any other fund. The primary sources of revenue for the general fund are property taxes and other taxes, state and federal aid, current services, and other revenue. The general fund is used as the major funding source for the administrative/executive, economic development, fiscal, human services, law and justice, and public and support services groups.

**General Fund Financing:** Describes the overall process of administering local cost, which is the amount contributed by the county general fund from its discretionary revenue sources to finance the activities of a department.

**Internal Service Funds:** Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

**Local Cost:** Local cost (or general fund financing) is the amount contributed by the county general fund from its discretionary revenue sources to finance the activities of a department.

**Memorandum of Understanding (MOU):** For budget purposes, the MOU refers to a negotiated and approved labor agreement between the county and an employee labor organization or group that details the salary, benefits, and other conditions of employment.

**Mid-year Adjustments:** Board approved changes to a department's budget after the adoption of the final budget.



**Operating Transfers In/Out:** A method of providing financing from one fund to another for the implementation of a project or program.

**Other Charges:** A category of accounts established for expenditures other than salaries and benefits, services and supplies, and fixed assets. Example: Interest expense, public assistance costs, etc.

**Proposed Budget:** The working document of the fiscal year under discussion. Approval of this document does not allow expenditures for fixed assets and for new permanent employee positions unless specifically approved by the Board of Supervisors.

**Proposition 172 (Prop. 172):** A permanent extension of a half-cent Local Public Safety Sales Tax approved by California voters on November 2, 1993. Proceeds of this sales tax must be dedicated to public safety.

**Public Service Employee (PSE):** PSEs are employees assigned to entry-level positions in a variety of fields and occupations for a limited duration. They are not full-time, regular county employees. PSEs are subject to an expedited recruiting process to accommodate additional workload or to handle one-time special projects. They do not receive the full range of benefits or have the civil service status of regular county employees.

**Realignment Funding (Health & Welfare):** In 1991-92 the state approved the Health & Welfare Realignment Program that involves a shift of program responsibilities from the state to the counties. This shift is funded through a corresponding shift of dedicated Sales Tax and Vehicle License Fee revenue.

**Reimbursements:** Amount received as a repayment of the cost of work, or service performed, or of other expenditures made, for or on behalf of another governmental unit or department. Reimbursements represent the recovery of an expenditure and are considered a financing source.

**Restricted Financing Funds:** Restricted financing funds consist of two restricted financing sources – Prop. 172 and Realignment. Prop. 172 revenue assists in financing the Sheriff, District Attorney, and Probation departments. Realignment assists in financing mental health, social services, and health programs within the County.

**Revenue:** The addition of cash or other current assets to governmental funds (receipts) which do not increase any liability or reserve and do not represent the recovery of an expenditure, i.e., reimbursements. Generally, revenue is derived from taxes, licenses and fees, or investment earnings. Revenues are deposited in a fund for future appropriation.

**SB 90 State-Mandated Local Program:** State reimbursements to local governments for the cost of activities required by State legislative and executive acts.

**Special Revenue Funds:** Special Revenue Funds account for the proceeds of specific sources of revenue whereby the use of such revenue is restricted by law for particular functions or activities of government.

**Step Increases:** An employee, based upon the completion of the required service hours in their classification, satisfactory work performance, and appointing authority recommendation, may receive step advancements. Step advancements/increases within the base salary range shall be based on two (2) step increments. Each increment is 2.5%.

**Transfers:** The movement of resources from one fund to another usually for payment of services received.

**Unrestricted Net Assets:** That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

